FORM 10-Q

Quarterly report pursuant to sections 13 or 15(d)

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INTERSTATE POWER & LIGHT CO CIK:**52485**| IRS No.: **420331370** | State of Incorp.:**IA** | Fiscal Year End: **1231** Type: **10-Q** | Act: **34** | File No.: **001-04117** | Film No.: **121192354** SIC: **4931** Electric & other services combined	Mailing Address *200 FIRST ST SE* *ALLIANT ENERGY TOWER* *CEDAR RAPIDS IA 52401*	Business Address *200 FIRST ST SE* *ALLIANT ENERGY TOWER* *CEDAR RAPIDS IA 52401* *3193984411*
WISCONSIN POWER & LIGHT CO CIK:**107832**| IRS No.: **390714890** | State of Incorp.:**WI** | Fiscal Year End: **1231** Type: **10-Q** | Act: **34** | File No.: **000-00337** | Film No.: **121192353** SIC: **4931** Electric & other services combined	Mailing Address *4902 N BILTMORE LANE* *SUITE 1000* *MADISON WI 53718-2148*	Business Address *4902 NORTH BILTMORE LANE* *SUITE 1000* *MADISON WI 53718-2148* *608-458-3311*
ALLIANT ENERGY CORP CIK:**352541**| IRS No.: **391380265** | State of Incorp.:**WI** | Fiscal Year End: **1231** Type: **10-Q** | Act: **34** | File No.: **001-09894** | Film No.: **121192352** SIC: **4931** Electric & other services combined	Mailing Address *4902 NORTH BILTMORE LANE* *SUITE 1000* *MADISON WI 53718-2148*	Business Address *4902 NORTH BILTMORE LANE* *SUITE 1000* *MADISON WI 53718-2148* *608-458-3311*

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

FORM 10-Q

☒ **QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15 (d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the quarterly period ended September 30, 2012

or

☐ **TRANSITION REPORT PURSUANT TO SECTION 13 OR 15 (d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the transition period from to

Commission File Number	Name of Registrant, State of Incorporation, Address of Principal Executive Offices and Telephone Number	IRS Employer Identification Number
1-9894	ALLIANT ENERGY CORPORATION (a Wisconsin corporation) 4902 N. Biltmore Lane Madison, Wisconsin 53718 Telephone (608) 458-3311	39-1380265
0-4117-1	INTERSTATE POWER AND LIGHT COMPANY (an Iowa corporation) Alliant Energy Tower Cedar Rapids, Iowa 52401 Telephone (319) 786-4411	42-0331370
0-337	WISCONSIN POWER AND LIGHT COMPANY (a Wisconsin corporation) 4902 N. Biltmore Lane Madison, Wisconsin 53718 Telephone (608) 458-3311	39-0714890

This combined Form 10-Q is separately filed by Alliant Energy Corporation, Interstate Power and Light Company and Wisconsin Power and Light Company. Information contained in the Form 10-Q relating to Interstate Power and Light Company and Wisconsin Power and Light Company is filed by such registrant on its own behalf. Each of Interstate Power and Light Company and Wisconsin Power and Light Company makes no representation as to information relating to registrants other than itself.

Indicate by check mark whether the registrants (1) have filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrants were required to file such reports), and (2) have been subject to such filing requirements for the past 90 days. Yes ☒ No ☐

Indicate by check mark whether the registrants have submitted electronically and posted on their corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrants were required to submit and post such files). Yes ☒ No ☐

Indicate by check mark whether the registrants are large accelerated filers, accelerated filers, non-accelerated filers, or smaller reporting companies. See the definitions of “large accelerated filer,” “accelerated filer” and “smaller reporting company” in Rule 12b-2 of the Exchange Act.

	Large Accelerated Filer	Accelerated Filer	Non-accelerated Filer	Smaller Reporting Company Filer
Alliant Energy Corporation	☒			
Interstate Power and Light Company			☒	
Wisconsin Power and Light Company			☒	

Indicate by check mark whether the registrants are shell companies (as defined in Rule 12b-2 of the Exchange Act). Yes ☐ No ☒

Number of shares outstanding of each class of common stock as of September 30, 2012:

Alliant Energy Corporation	Common stock, $0.01 par value, 110,987,400 shares outstanding
Interstate Power and Light Company	Common stock, $2.50 par value, 13,370,788 shares outstanding (all of which are owned beneficially and of record by Alliant Energy Corporation)
Wisconsin Power and Light Company	Common stock, $5 par value, 13,236,601 shares outstanding (all of which are owned beneficially and of record by Alliant Energy Corporation)

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FORWARD-LOOKING STATEMENTS

Statements contained in this report that are not of historical fact are forward-looking statements intended to qualify for the safe harbors from liability established by the Private Securities Litigation Reform Act of 1995. These forward-looking statements can be identified as such because the statements include words such as “expect,” “anticipate,” “plan” or other words of similar import. Similarly, statements that describe future financial performance or plans or strategies are forward-looking statements. Such forward-looking statements are subject to certain risks and uncertainties that could cause actual results to differ materially from those expressed in, or implied by, such statements. Some, but not all, of the risks and uncertainties of Alliant Energy Corporation (Alliant Energy), Interstate Power and Light Company (IPL) and Wisconsin Power and Light Company (WPL) that could materially affect actual results include:

- federal and state regulatory or governmental actions, including the impact of energy, tax, financial and health care legislation, and of regulatory agency orders;
- IPL’s and WPL’s ability to obtain adequate and timely rate relief to allow for, among other things, the recovery of operating costs, fuel costs, transmission costs, deferred expenditures, capital expenditures, and remaining costs related to generating units that may be permanently closed, earning their authorized rates of return, and the payments to their parent of expected levels of dividends;
- weather effects on results of utility operations including impacts of temperature changes and drought conditions in IPL’s and WPL’s service territories on customers’ demand for electricity and gas;
- the ability to continue cost controls and operational efficiencies;
- the impact of IPL’s retail electric base rate freeze in Iowa through 2013;
- the impact of WPL’s retail electric and gas base rate freeze in Wisconsin during 2013 and 2014;
- the state of the economy in IPL’s and WPL’s service territories and resulting implications on sales, margins and ability to collect unpaid bills;
- developments that adversely impact Alliant Energy’s, IPL’s and WPL’s ability to implement their strategic plans, including unanticipated issues with new emission control equipment for various coal-fired electric generating facilities of IPL and WPL, WPL’s purchase of the Riverside Energy Center (Riverside), IPL’s construction of a new natural gas-fired electric generating facility in Iowa, IPL’s new purchased power agreement (PPA) with NextEra Energy Resources, LLC (NER), Alliant Energy Resources, LLC’s (Resources’) construction of and selling price of the electricity output from its new 100 megawatt (MW) Franklin County wind project, and the potential decommissioning of certain generating facilities of IPL and WPL;
- issues related to the availability of generating facilities and the supply and delivery of fuel and purchased electricity and the price thereof, including the ability to recover and to retain the recovery of purchased power, fuel and fuel-related costs through rates in a timely manner;
- the impact that fuel and fuel-related prices may have on IPL’s and WPL’s customers’ demand for utility services;
- the ability to defend against environmental claims brought by state and federal agencies, such as the United States of America (U.S.) Environmental Protection Agency (EPA), or third parties, such as the Sierra Club;
- issues associated with environmental remediation efforts and with environmental compliance generally, including changing environmental laws and regulations and litigations associated with changing environmental laws and regulations;
- the ability to recover through rates all environmental compliance and remediation costs, including costs for projects put on hold due to uncertainty of future environmental laws and regulations;
- impacts of future tax benefits from deductions for repairs expenditures and mixed service costs and temporary differences from historical tax benefits from such deductions that are reversing into income tax expense in future periods;
- the impact of changes to governmental incentive elections for wind projects;

- the ability to find a purchaser for RMT, Inc. (RMT), to successfully negotiate a purchase agreement and to close the sale of RMT;
- continued access to the capital markets on competitive terms and rates, and the actions of credit rating agencies;
- inflation and interest rates;
- changes to the creditworthiness of counterparties with which Alliant Energy, IPL and WPL have contractual arrangements, including participants in the energy markets and fuel suppliers and transporters;
- issues related to electric transmission, including operating in Regional Transmission Organization (RTO) energy and ancillary services markets, the impacts of potential future billing adjustments and cost allocation changes from RTOs and recovery of costs incurred;
- unplanned outages, transmission constraints or operational issues impacting fossil or renewable generating facilities and risks related to recovery of resulting incremental costs through rates;
- Alliant Energy's ability to successfully pursue appropriate appeals with respect to, and any liabilities arising out of, the alleged violation of the Employee Retirement Income Security Act of 1974 (ERISA) by the Alliant Energy Cash Balance Pension Plan (Cash Balance Plan);
- current or future litigation, regulatory investigations, proceedings or inquiries;
- Alliant Energy's ability to sustain its dividend payout ratio goal;
- employee workforce factors, including changes in key executives, collective bargaining agreements and negotiations, work stoppages or additional restructurings;
- impacts that storms or natural disasters in IPL's and WPL's service territories may have on their operations and recovery of, and rate relief for, costs associated with restoration activities;
- the direct or indirect effects resulting from terrorist incidents, including cyber terrorism, or responses to such incidents;
- access to technological developments;
- any material post-closing adjustments related to any past asset divestitures;
- material changes in retirement and benefit plan costs;
- the impact of incentive compensation plans accruals;
- the effect of accounting pronouncements issued periodically by standard-setting bodies;
- the impact of adjustments made to deferred tax assets and liabilities from state apportionment assumptions;
- the ability to utilize tax credits and net operating losses generated to date, and those that may be generated in the future, before they expire;
- the ability to successfully complete tax audits, changes in tax accounting methods and appeals with no material impact on earnings and cash flows; and
- factors listed in Management's Discussion and Analysis of Financial Condition and Results of Operations and in Item 1A Risk Factors in the combined Annual Report on Form 10-K filed by Alliant Energy, IPL and WPL for the year ended December 31, 2011 (2011 Form 10-K).

Alliant Energy, IPL and WPL assume no obligation, and disclaim any duty, to update the forward-looking statements in this report.

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PART I. FINANCIAL INFORMATION

ITEM 1. CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED)

ALLIANT ENERGY CORPORATION

CONDENSED CONSOLIDATED STATEMENTS OF INCOME (UNAUDITED)

	For the Three Months Ended September 30,		For the Nine Months Ended September 30,	
	2012	2011	**2012**	2011
	(dollars in millions, except per share amounts)			
Operating revenues:				
Utility:				
Electric	**$815.3**	$796.9	**$2,000.3**	$2,037.7
Gas	**46.8**	46.4	**263.9**	342.5
Other	**12.2**	15.8	**39.7**	45.8
Non-regulated	**13.3**	11.8	**39.7**	34.6
Total operating revenues	**887.6**	870.9	**2,343.6**	2,460.6
Operating expenses:				
Utility:				
Electric production fuel and energy purchases	**221.6**	215.3	**550.4**	590.0
Purchased electric capacity	**84.0**	80.2	**216.2**	205.2
Electric transmission service	**94.9**	88.9	**255.7**	242.6
Cost of gas sold	**17.7**	19.8	**141.1**	211.0
Other operation and maintenance	**144.7**	147.1	**432.6**	476.6
Non-regulated operation and maintenance	**3.7**	4.7	**8.6**	13.3
Depreciation and amortization	**83.6**	80.7	**247.4**	240.0
Taxes other than income taxes	**23.7**	24.8	**73.5**	74.6
Total operating expenses	**673.9**	661.5	**1,925.5**	2,053.3
Operating income	**213.7**	209.4	**418.1**	407.3
Interest expense and other:				
Interest expense	**38.3**	38.8	**115.8**	119.7
Equity income from unconsolidated investments, net	**(10.4)**	(10.1)	**(30.4)**	(29.6)
Allowance for funds used during construction	**(5.8)**	(2.8)	**(14.4)**	(8.6)
Interest income and other	**(0.7)**	(0.6)	**(2.4)**	(2.2)
Total interest expense and other	**21.4**	25.3	**68.6**	79.3
Income from continuing operations before income taxes	**192.3**	184.1	**349.5**	328.0
Income taxes	**39.3**	43.3	**83.8**	54.5
Income from continuing operations, net of tax	**153.0**	140.8	**265.7**	273.5
Income (loss) from discontinued operations, net of tax	**1.7**	(14.9)	**(2.3)**	(12.6)
Net income	**154.7**	125.9	**263.4**	260.9
Preferred dividend requirements of subsidiaries	**4.0**	3.9	**11.9**	14.3
Net income attributable to Alliant Energy common shareowners	**$150.7**	$122.0	**$251.5**	$246.6
Weighted average number of common shares outstanding (basic) (000s)	**110,768**	110,647	**110,747**	110,613

Weighted average number of common shares outstanding (diluted) (000s)	**110,779**	110,695	**110,763**	110,668
Earnings per weighted average common share attributable to Alliant Energy common shareowners (basic and diluted):				
Income from continuing operations, net of tax	**$1.34**	$1.23	**$2.29**	$2.34
Income (loss) from discontinued operations, net of tax	**0.02**	(0.13)	**(0.02)**	(0.11)
Net income	**$1.36**	$1.10	**$2.27**	$2.23
Amounts attributable to Alliant Energy common shareowners:				
Income from continuing operations, net of tax	**$149.0**	$136.9	**$253.8**	$259.2
Income (loss) from discontinued operations, net of tax	**1.7**	(14.9)	**(2.3)**	(12.6)
Net income attributable to Alliant Energy common shareowners	**$150.7**	$122.0	**$251.5**	$246.6
Dividends declared per common share	**$0.45**	$0.425	**$1.35**	$1.275

The accompanying Combined Notes to Condensed Consolidated Financial Statements are an integral part of these statements.

ALLIANT ENERGY CORPORATION
CONDENSED CONSOLIDATED BALANCE SHEETS (UNAUDITED)

	September 30, 2012	December 31, 2011
	(in millions)	
ASSETS		
Property, plant and equipment:		
Utility:		
Electric plant in service	**$8,335.4**	$8,165.4
Gas plant in service	**869.4**	852.9
Other plant in service	**512.5**	510.1
Accumulated depreciation	**(3,351.5)**	(3,206.0)
Net plant	**6,365.8**	6,322.4
Construction work in progress:		
Edgewater Generating Station Unit 5 emission controls (Wisconsin Power and Light Company)	**124.0**	77.7
Columbia Energy Center Units 1 and 2 emission controls (Wisconsin Power and Light Company)	**91.6**	9.0
George Neal Generating Station Units 3 and 4 emission controls (Interstate Power and Light Company)	**53.5**	8.3
Ottumwa Generating Station Unit 1 emission controls (Interstate Power and Light Company)	**53.3**	7.7
Other	**159.1**	154.5
Other, less accumulated depreciation	**21.3**	34.9
Total utility	**6,868.6**	6,614.5
Non-regulated and other:		
Non-regulated Generation, less accumulated depreciation	**326.5**	270.6
Alliant Energy Corporate Services, Inc. and other, less accumulated depreciation	**189.5**	148.2
Total non-regulated and other	**516.0**	418.8
Total property, plant and equipment	**7,384.6**	7,033.3
Current assets:		
Cash and cash equivalents	**41.1**	11.4
Accounts receivable:		
Customer, less allowance for doubtful accounts	**93.9**	88.1
Unbilled utility revenues	**59.8**	75.1
Other, less allowance for doubtful accounts	**239.7**	114.9
Income tax refunds receivable	**43.9**	39.1
Production fuel, at weighted average cost	**110.5**	101.9
Materials and supplies, at weighted average cost	**61.4**	58.5
Gas stored underground, at weighted average cost	**37.3**	57.7
Regulatory assets	**92.9**	103.6
Derivative assets	**35.9**	12.7
Prepaid gross receipts tax	**29.1**	40.2
Deferred income tax assets	**90.0**	22.8
Assets held for sale	**51.4**	119.6

Prepayments and other	**41.7**	25.0
Total current assets	**1,028.6**	870.6
Investments:		
Investment in American Transmission Company LLC	**253.2**	238.8
Other	**60.9**	61.9
Total investments	**314.1**	300.7
Other assets:		
Regulatory assets	**1,425.5**	1,391.4
Deferred charges and other	**98.1**	91.9
Total other assets	**1,523.6**	1,483.3
Total assets	**$10,250.9**	$9,687.9

The accompanying Combined Notes to Condensed Consolidated Financial Statements are an integral part of these statements.

ALLIANT ENERGY CORPORATION
CONDENSED CONSOLIDATED BALANCE SHEETS (UNAUDITED) (Continued)

	September 30, 2012	December 31, 2011
	(in millions, except per share and share amounts)	
CAPITALIZATION AND LIABILITIES		
Capitalization:		
Alliant Energy Corporation common equity:		
Common stock - $0.01 par value - 240,000,000 shares authorized; 110,987,400 and 111,018,821 shares outstanding	**$1.1**	$1.1
Additional paid-in capital	**1,512.1**	1,510.8
Retained earnings	**1,612.1**	1,510.2
Accumulated other comprehensive loss	**(0.8)**	(0.8)
Shares in deferred compensation trust - 261,057 and 262,735 shares at a weighted average cost of $32.68 and $31.68 per share	**(8.5)**	(8.3)
Total Alliant Energy Corporation common equity	**3,116.0**	3,013.0
Cumulative preferred stock of Interstate Power and Light Company	**145.1**	145.1
Noncontrolling interest	**1.7**	1.8
Total equity	**3,262.8**	3,159.9
Cumulative preferred stock of Wisconsin Power and Light Company	**60.0**	60.0
Long-term debt, net (excluding current portion)	**2,828.1**	2,703.1
Total capitalization	**6,150.9**	5,923.0
Current liabilities:		
Current maturities of long-term debt	**1.4**	1.4
Commercial paper	**70.4**	102.8
Accounts payable	**418.0**	267.8
Regulatory liabilities	**168.5**	164.7
Accrued taxes	**37.4**	46.9
Accrued interest	**46.6**	46.6
Derivative liabilities	**37.8**	55.9
Liabilities held for sale	**66.1**	62.1
Other	**99.3**	107.0
Total current liabilities	**945.5**	855.2
Other long-term liabilities and deferred credits:		
Deferred income tax liabilities	**1,836.7**	1,592.2
Regulatory liabilities	**737.9**	745.4
Pension and other benefit obligations	**310.8**	312.7
Other	**269.1**	259.4
Total long-term liabilities and deferred credits	**3,154.5**	2,909.7
Total capitalization and liabilities	**$10,250.9**	$9,687.9

The accompanying Combined Notes to Condensed Consolidated Financial Statements are an integral part of these statements.

ALLIANT ENERGY CORPORATION
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (UNAUDITED)

	For the Nine Months Ended September 30,	
	2012	2011
	(in millions)	
Cash flows from operating activities:		
Net income	**$263.4**	$260.9
Adjustments to reconcile net income to net cash flows from operating activities:		
Depreciation and amortization	**247.9**	242.3
Other amortizations	**41.3**	42.1
Deferred tax expense and investment tax credits	**85.6**	30.7
Equity income from unconsolidated investments, net	**(30.4)**	(29.6)
Distributions from equity method investments	**25.7**	24.4
Other	**(8.4)**	13.5
Other changes in assets and liabilities:		
Accounts receivable	**50.9**	(49.7)
Sales of accounts receivable	**(85.0)**	50.0
Production fuel	**(8.6)**	27.7
Regulatory assets	**(73.5)**	(191.1)
Deferred income tax assets	**(67.2)**	(0.6)
Accounts payable	**47.2**	25.9
Regulatory liabilities	**5.0**	158.5
Deferred income tax liabilities	**157.7**	97.4
Pension and other benefit obligations	**(1.9)**	(67.9)
Other	**(49.4)**	(21.8)
Net cash flows from operating activities	**600.3**	612.7
Cash flows used for investing activities:		
Construction and acquisition expenditures:		
Utility business	**(412.7)**	(480.2)
Alliant Energy Corporate Services, Inc. and non-regulated businesses	**(106.3)**	(46.1)
Other	**1.3**	19.9
Net cash flows used for investing activities	**(517.7)**	(506.4)
Cash flows used for financing activities:		
Common stock dividends	**(149.6)**	(141.1)
Preferred dividends paid by subsidiaries	**(11.9)**	(12.9)
Payments to redeem cumulative preferred stock of IPL	**—**	(40.0)
Proceeds from issuance of long-term debt	**75.0**	0.4
Net change in commercial paper	**17.6**	(25.3)
Other	**16.0**	(1.0)
Net cash flows used for financing activities	**(52.9)**	(219.9)
Net increase (decrease) in cash and cash equivalents	**29.7**	(113.6)
Cash and cash equivalents at beginning of period	**11.4**	159.3
Cash and cash equivalents at end of period	**$41.1**	$45.7

Supplemental cash flows information:		
Cash paid (refunded) during the period for:		
Interest, net of capitalized interest	**$115.6**	$119.0
Income taxes, net of refunds	**($0.8)**	($3.0)
Significant noncash investing and financing activities:		
Accrued capital expenditures	**$123.8**	$27.7

The accompanying Combined Notes to Condensed Consolidated Financial Statements are an integral part of these statements.

INTERSTATE POWER AND LIGHT COMPANY

CONDENSED CONSOLIDATED STATEMENTS OF INCOME (UNAUDITED)

	For the Three Months Ended September 30,		For the Nine Months Ended September 30,	
	2012	2011	**2012**	2011
	(in millions)			
Operating revenues:				
Electric utility	**$456.6**	$443.2	**$1,070.7**	$1,097.3
Gas utility	**29.6**	27.5	**149.2**	198.1
Steam and other	**11.5**	13.8	**37.2**	40.7
Total operating revenues	**497.7**	484.5	**1,257.1**	1,336.1
Operating expenses:				
Electric production fuel and energy purchases	**116.7**	109.9	**272.8**	294.1
Purchased electric capacity	**42.1**	40.5	**119.1**	114.4
Electric transmission service	**67.3**	61.7	**175.7**	163.6
Cost of gas sold	**12.9**	12.7	**80.5**	126.2
Other operation and maintenance	**86.4**	84.8	**257.1**	282.0
Depreciation and amortization	**47.3**	45.2	**141.1**	134.1
Taxes other than income taxes	**13.0**	13.2	**39.5**	39.6
Total operating expenses	**385.7**	368.0	**1,085.8**	1,154.0
Operating income	**112.0**	116.5	**171.3**	182.1
Interest expense and other:				
Interest expense	**19.5**	19.5	**58.8**	59.2
Allowance for funds used during construction	**(2.1)**	(1.3)	**(5.3)**	(4.3)
Interest income and other	**—**	0.1	**(0.2)**	(0.1)
Total interest expense and other	**17.4**	18.3	**53.3**	54.8
Income before income taxes	**94.6**	98.2	**118.0**	127.3
Income tax benefit	**(11.9)**	(3.2)	**(6.6)**	(2.2)
Net income	**106.5**	101.4	**124.6**	129.5
Preferred dividend requirements	**3.2**	3.1	**9.4**	11.8
Earnings available for common stock	**$103.3**	$98.3	**$115.2**	$117.7

Earnings per share data is not disclosed given Alliant Energy Corporation is the sole shareowner of all shares of IPL's common stock outstanding during the periods presented.

The accompanying Combined Notes to Condensed Consolidated Financial Statements are an integral part of these statements.

INTERSTATE POWER AND LIGHT COMPANY
CONDENSED CONSOLIDATED BALANCE SHEETS (UNAUDITED)

	September 30, 2012	December 31, 2011
	(in millions)	
ASSETS		
Property, plant and equipment:		
Electric plant in service	**$4,767.4**	$4,684.0
Gas plant in service	**436.9**	428.2
Steam plant in service	**34.9**	34.9
Other plant in service	**253.6**	246.4
Accumulated depreciation	**(1,907.0)**	(1,833.8)
Net plant	**3,585.8**	3,559.7
Construction work in progress:		
George Neal Generating Station Units 3 and 4 emission controls	**53.5**	8.3
Ottumwa Generating Station Unit 1 emission controls	**53.3**	7.7
Other	**87.4**	80.6
Other, less accumulated depreciation	**19.8**	19.8
Total property, plant and equipment	**3,799.8**	3,676.1
Current assets:		
Cash and cash equivalents	**5.3**	2.1
Accounts receivable, less allowance for doubtful accounts	**183.4**	75.2
Income tax refunds receivable	**20.7**	28.4
Production fuel, at weighted average cost	**76.1**	67.7
Materials and supplies, at weighted average cost	**33.3**	31.5
Gas stored underground, at weighted average cost	**19.6**	25.5
Regulatory assets	**55.2**	59.0
Derivative assets	**25.9**	9.2
Deferred income tax assets	**35.9**	13.5
Prepayments and other	**11.9**	11.0
Total current assets	**467.3**	323.1
Investments	**17.0**	16.8
Other assets:		
Regulatory assets	**1,095.8**	1,058.3
Deferred charges and other	**19.3**	19.2
Total other assets	**1,115.1**	1,077.5
Total assets	**$5,399.2**	$5,093.5

The accompanying Combined Notes to Condensed Consolidated Financial Statements are an integral part of these statements.

INTERSTATE POWER AND LIGHT COMPANY
CONDENSED CONSOLIDATED BALANCE SHEETS (UNAUDITED) (Continued)

	September 30, 2012	December 31, 2011
	(in millions, except per share and share amounts)	
CAPITALIZATION AND LIABILITIES		
Capitalization:		
Interstate Power and Light Company common equity:		
Common stock - $2.50 par value - 24,000,000 shares authorized; 13,370,788 shares outstanding	**$33.4**	$33.4
Additional paid-in capital	**1,007.8**	927.7
Retained earnings	**456.9**	433.3
Total Interstate Power and Light Company common equity	**1,498.1**	1,394.4
Cumulative preferred stock	**145.1**	145.1
Total equity	**1,643.2**	1,539.5
Long-term debt, net	**1,359.3**	1,309.0
Total capitalization	**3,002.5**	2,848.5
Current liabilities:		
Commercial paper	**—**	7.1
Accounts payable	**231.4**	118.2
Accounts payable to associated companies	**35.1**	36.7
Regulatory liabilities	**111.0**	137.1
Accrued taxes	**38.0**	43.8
Accrued interest	**22.9**	22.8
Derivative liabilities	**17.9**	24.5
Other	**34.2**	32.3
Total current liabilities	**490.5**	422.5
Other long-term liabilities and deferred credits:		
Deferred income tax liabilities	**1,039.4**	936.9
Regulatory liabilities	**577.1**	584.2
Pension and other benefit obligations	**99.8**	101.9
Other	**189.9**	199.5
Total other long-term liabilities and deferred credits	**1,906.2**	1,822.5
Total capitalization and liabilities	**$5,399.2**	$5,093.5

The accompanying Combined Notes to Condensed Consolidated Financial Statements are an integral part of these statements.

INTERSTATE POWER AND LIGHT COMPANY
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (UNAUDITED)

	For the Nine Months Ended September 30,	
	2012	2011
	(in millions)	
Cash flows from operating activities:		
Net income	**$124.6**	$129.5
Adjustments to reconcile net income to net cash flows from operating activities:		
Depreciation and amortization	**141.1**	134.1
Deferred tax benefit and investment tax credits	**(9.2)**	(31.1)
Other	**5.4**	17.6
Other changes in assets and liabilities:		
Accounts receivable	**(2.6)**	14.3
Sales of accounts receivable	**(85.0)**	50.0
Production fuel	**(8.4)**	19.3
Regulatory assets	**(57.7)**	(202.0)
Deferred income tax assets	**(22.4)**	3.1
Accounts payable	**27.4**	(2.3)
Accrued taxes	**(5.8)**	(28.2)
Regulatory liabilities	**(27.5)**	145.1
Deferred income tax liabilities	**111.3**	91.5
Pension and other benefit obligations	**(2.1)**	(37.5)
Other	**(16.7)**	10.7
Net cash flows from operating activities	**172.4**	314.1
Cash flows used for investing activities:		
Utility construction and acquisition expenditures	**(194.6)**	(232.3)
Proceeds from sale of wind project assets to affiliate	**—**	115.3
Other	**(16.5)**	(15.2)
Net cash flows used for investing activities	**(211.1)**	(132.2)
Cash flows from (used for) financing activities:		
Common stock dividends	**(91.6)**	(43.7)
Preferred stock dividends	**(9.4)**	(10.4)
Capital contributions from parent	**80.0**	—
Repayment of capital to parent	**—**	(100.7)
Payments to redeem cumulative preferred stock	**—**	(40.0)
Net change in commercial paper	**42.9**	—
Changes in cash overdrafts	**20.0**	7.3
Other	**—**	0.1
Net cash flows from (used for) financing activities	**41.9**	(187.4)
Net increase (decrease) in cash and cash equivalents	**3.2**	(5.5)
Cash and cash equivalents at beginning of period	**2.1**	5.7
Cash and cash equivalents at end of period	**$5.3**	$0.2

Supplemental cash flows information:		
Cash paid (refunded) during the period for:		
Interest	**$58.5**	$58.3
Income taxes, net of refunds	**($11.3)**	$15.0
Significant noncash investing and financing activities:		
Accrued capital expenditures	**$69.2**	$11.3

The accompanying Combined Notes to Condensed Consolidated Financial Statements are an integral part of these statements.

WISCONSIN POWER AND LIGHT COMPANY

CONDENSED CONSOLIDATED STATEMENTS OF INCOME (UNAUDITED)

	For the Three Months Ended September 30,		For the Nine Months Ended September 30,	
	2012	2011	**2012**	2011
	(in millions)			
Operating revenues:				
Electric utility	**$358.7**	$353.7	**$929.6**	$940.4
Gas utility	**17.2**	18.9	**114.7**	144.4
Other	**0.7**	2.0	**2.5**	5.1
Total operating revenues	**376.6**	374.6	**1,046.8**	1,089.9
Operating expenses:				
Electric production fuel and energy purchases	**104.9**	105.4	**277.6**	295.9
Purchased electric capacity	**41.9**	39.7	**97.1**	90.8
Electric transmission service	**27.6**	27.2	**80.0**	79.0
Cost of gas sold	**4.8**	7.1	**60.6**	84.8
Other operation and maintenance	**58.3**	62.3	**175.5**	194.6
Depreciation and amortization	**35.8**	35.0	**104.8**	104.5
Taxes other than income taxes	**9.9**	11.0	**31.7**	33.1
Total operating expenses	**283.2**	287.7	**827.3**	882.7
Operating income	**93.4**	86.9	**219.5**	207.2
Interest expense and other:				
Interest expense	**19.7**	19.9	**59.6**	60.0
Equity income from unconsolidated investments	**(10.5)**	(9.8)	**(31.2)**	(28.9)
Allowance for funds used during construction	**(3.7)**	(1.5)	**(9.1)**	(4.3)
Total interest expense and other	**5.5**	8.6	**19.3**	26.8
Income before income taxes	**87.9**	78.3	**200.2**	180.4
Income taxes	**31.2**	26.9	**75.5**	59.6
Net income	**56.7**	51.4	**124.7**	120.8
Preferred dividend requirements	**0.8**	0.8	**2.5**	2.5
Earnings available for common stock	**$55.9**	$50.6	**$122.2**	$118.3

Earnings per share data is not disclosed given Alliant Energy Corporation is the sole shareowner of all shares of WPL's common stock outstanding during the periods presented.

The accompanying Combined Notes to Condensed Consolidated Financial Statements are an integral part of these statements.

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WISCONSIN POWER AND LIGHT COMPANY
CONDENSED CONSOLIDATED BALANCE SHEETS (UNAUDITED)

	September 30, 2012	December 31, 2011
	(in millions)	
ASSETS		
Property, plant and equipment:		
Electric plant in service	**$3,568.0**	$3,481.4
Gas plant in service	**432.5**	424.7
Other plant in service	**224.0**	228.8
Accumulated depreciation	**(1,444.5)**	(1,372.2)
Net plant	**2,780.0**	2,762.7
Leased Sheboygan Falls Energy Facility, less accumulated amortization	**78.6**	83.2
Construction work in progress:		
Edgewater Generating Station Unit 5 emission controls	**124.0**	77.7
Columbia Energy Center Units 1 and 2 emission controls	**91.6**	9.0
Other	**71.7**	73.9
Other, less accumulated depreciation	**1.5**	15.1
Total property, plant and equipment	**3,147.4**	3,021.6
Current assets:		
Cash and cash equivalents	**16.2**	2.7
Accounts receivable:		
Customer, less allowance for doubtful accounts	**84.6**	76.2
Unbilled utility revenues	**59.8**	75.1
Other, less allowance for doubtful accounts	**44.4**	38.2
Income tax refunds receivable	**23.0**	0.7
Production fuel, at weighted average cost	**34.4**	34.2
Materials and supplies, at weighted average cost	**26.7**	25.7
Gas stored underground, at weighted average cost	**17.7**	32.2
Regulatory assets	**37.7**	44.6
Derivative assets	**10.0**	3.5
Prepaid gross receipts tax	**29.1**	40.2
Deferred income tax assets	**50.3**	6.0
Prepayments and other	**20.8**	6.7
Total current assets	**454.7**	386.0
Investments:		
Investment in American Transmission Company LLC	**253.2**	238.8
Other	**19.3**	19.8
Total investments	**272.5**	258.6
Other assets:		
Regulatory assets	**329.7**	333.1
Deferred charges and other	**53.6**	44.7
Total other assets	**383.3**	377.8

Total assets	**$4,257.9**	$4,044.0

The accompanying Combined Notes to Condensed Consolidated Financial Statements are an integral part of these statements.

WISCONSIN POWER AND LIGHT COMPANY
CONDENSED CONSOLIDATED BALANCE SHEETS (UNAUDITED) (Continued)

	September 30, 2012	December 31, 2011
	(in millions, except per share and share amounts)	
CAPITALIZATION AND LIABILITIES		
Capitalization:		
Wisconsin Power and Light Company common equity:		
Common stock - $5 par value - 18,000,000 shares authorized; 13,236,601 shares outstanding	**$66.2**	$66.2
Additional paid-in capital	**869.2**	869.0
Retained earnings	**545.3**	507.2
Total Wisconsin Power and Light Company common equity	**1,480.7**	1,442.4
Cumulative preferred stock	**60.0**	60.0
Long-term debt, net	**1,082.5**	1,082.2
Total capitalization	**2,623.2**	2,584.6
Current liabilities:		
Commercial paper	**—**	25.7
Accounts payable	**133.5**	98.5
Accounts payable to associated companies	**20.5**	20.5
Regulatory liabilities	**57.5**	27.6
Accrued interest	**18.1**	21.6
Derivative liabilities	**19.9**	31.4
Other	**38.3**	32.3
Total current liabilities	**287.8**	257.6
Other long-term liabilities and deferred credits:		
Deferred income tax liabilities	**809.3**	672.5
Regulatory liabilities	**160.8**	161.2
Capital lease obligations - Sheboygan Falls Energy Facility	**100.2**	103.3
Pension and other benefit obligations	**127.8**	128.0
Other	**148.8**	136.8
Total long-term liabilities and deferred credits	**1,346.9**	1,201.8
Total capitalization and liabilities	**$4,257.9**	$4,044.0

The accompanying Combined Notes to Condensed Consolidated Financial Statements are an integral part of these statements.

WISCONSIN POWER AND LIGHT COMPANY
CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (UNAUDITED)

	For the Nine Months Ended September 30, 2012	2011
	(in millions)	
Cash flows from operating activities:		
Net income	**$124.7**	$120.8
Adjustments to reconcile net income to net cash flows from operating activities:		
Depreciation and amortization	**104.8**	104.5
Other amortizations	**32.7**	31.8
Deferred tax expense and investment tax credits	**89.3**	77.3
Equity income from unconsolidated investments	**(31.2)**	(28.9)
Distributions from equity method investments	**25.7**	24.4
Other	**(8.9)**	6.9
Other changes in assets and liabilities:		
Accounts receivable	**9.9**	27.5
Income tax refunds receivable	**(22.3)**	25.1
Regulatory assets	**(15.8)**	10.9
Deferred income tax assets	**(44.3)**	(1.3)
Regulatory liabilities	**32.5**	13.4
Deferred income tax liabilities	**46.6**	6.2
Pension and other benefit obligations	**(0.2)**	(15.5)
Other	**(3.9)**	(21.8)
Net cash flows from operating activities	**339.6**	381.3
Cash flows used for investing activities:		
Utility construction and acquisition expenditures	**(218.1)**	(247.9)
Other	**5.6**	5.5
Net cash flows used for investing activities	**(212.5)**	(242.4)
Cash flows used for financing activities:		
Common stock dividends	**(84.1)**	(83.3)
Preferred stock dividends	**(2.5)**	(2.5)
Capital contributions from parent	**—**	25.0
Net change in commercial paper	**(25.7)**	(47.4)
Other	**(1.3)**	(7.3)
Net cash flows used for financing activities	**(113.6)**	(115.5)
Net increase in cash and cash equivalents	**13.5**	23.4
Cash and cash equivalents at beginning of period	**2.7**	0.1
Cash and cash equivalents at end of period	**$16.2**	$23.5
Supplemental cash flows information:		
Cash paid (refunded) during the period for:		
Interest	**$63.1**	$63.4
Income taxes, net of refunds	**$7.9**	($37.1)

Significant noncash investing and financing activities:		
Accrued capital expenditures	**$45.0**	$15.1

The accompanying Combined Notes to Condensed Consolidated Financial Statements are an integral part of these statements.

ALLIANT ENERGY CORPORATION
INTERSTATE POWER AND LIGHT COMPANY
WISCONSIN POWER AND LIGHT COMPANY

COMBINED NOTES TO CONDENSED CONSOLIDATED FINANCIAL STATEMENTS (UNAUDITED)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) General - The interim condensed consolidated financial statements included herein have been prepared by Alliant Energy, IPL and WPL, without audit, pursuant to the rules and regulations of the Securities and Exchange Commission. Accordingly, certain information and note disclosures normally included in financial statements prepared in accordance with accounting principles generally accepted in the U.S. (GAAP) have been condensed or omitted, although management believes that the disclosures are adequate to make the information presented not misleading. Alliant Energy's condensed consolidated financial statements include the accounts of Alliant Energy and its consolidated subsidiaries (including IPL, WPL, Resources and Alliant Energy Corporate Services, Inc. (Corporate Services)). IPL's condensed consolidated financial statements include the accounts of IPL and its consolidated subsidiary. WPL's condensed consolidated financial statements include the accounts of WPL and its consolidated subsidiaries. These financial statements should be read in conjunction with the financial statements and the notes thereto included in Alliant Energy's, IPL's and WPL's latest combined Annual Report on Form 10-K.

In the opinion of management, all adjustments, which unless otherwise noted are normal and recurring in nature, necessary for a fair presentation of the condensed consolidated results of operations for the three and nine months ended September 30, 2012 and 2011, the condensed consolidated financial position at September 30, 2012 and December 31, 2011, and the condensed consolidated statements of cash flows for the nine months ended September 30, 2012 and 2011 have been made. Results for the nine months ended September 30, 2012 are not necessarily indicative of results that may be expected for the year ending December 31, 2012. A change in management's estimates or assumptions could have a material impact on Alliant Energy's, IPL's and WPL's respective financial condition and results of operations during the period in which such change occurred. Certain prior period amounts in the Condensed Consolidated Financial Statements and Notes to Condensed Consolidated Financial Statements have been reclassified to conform to the current period presentation for comparative purposes. Unless otherwise noted, the notes herein have been revised to exclude discontinued operations and assets and liabilities held for sale for all periods presented.

(b) Regulatory Assets and Regulatory Liabilities -
Regulatory assets were comprised of the following items (in millions):

	Alliant Energy		IPL		WPL	
	September 30, 2012	December 31, 2011	**September 30, 2012**	December 31, 2011	**September 30, 2012**	December 31, 2011
Tax-related	**$709.4**	$634.7	**$686.2**	$614.6	**$23.2**	$20.1
Pension and other postretirement benefits costs	**495.4**	514.1	**256.3**	264.9	**239.1**	249.2
Asset retirement obligations (AROs)	**57.8**	65.9	**38.7**	48.7	**19.1**	17.2
Derivatives	**56.6**	77.7	**22.6**	33.5	**34.0**	44.2
Environmental-related costs	**36.3**	38.9	**31.5**	32.2	**4.8**	6.7
Emission allowances	**30.0**	30.0	**30.0**	30.0	**—**	—
Debt redemption costs	**20.3**	21.8	**14.0**	15.1	**6.3**	6.7
IPL's electric transmission service costs	**18.7**	24.9	**18.7**	24.9	**—**	—
Proposed base-load projects costs	**16.0**	21.5	**11.4**	15.3	**4.6**	6.2
Other	**77.9**	65.5	**41.6**	38.1	**36.3**	27.4
	$1,518.4	$1,495.0	**$1,151.0**	$1,117.3	**$367.4**	$377.7

Regulatory liabilities were comprised of the following items (in millions):

	Alliant Energy		IPL		WPL	
	September 30, 2012	December 31, 2011	**September 30, 2012**	December 31, 2011	**September 30, 2012**	December 31, 2011
Cost of removal obligations	**$406.6**	$404.9	**$266.5**	$261.9	**$140.1**	$143.0
IPL's tax benefit rider	**327.4**	349.6	**327.4**	349.6	**—**	—
Energy conservation cost recovery	**48.8**	29.6	**8.9**	4.7	**39.9**	24.9
IPL's electric transmission assets sale	**35.2**	45.1	**35.2**	45.1	**—**	—
Derivatives	**21.3**	7.2	**10.2**	3.6	**11.1**	3.6
Commodity cost recovery	**20.4**	23.8	**14.8**	23.2	**5.6**	0.6
Other	**46.7**	49.9	**25.1**	33.2	**21.6**	16.7
	$906.4	$910.1	**$688.1**	$721.3	**$218.3**	$188.8

Tax-related - Alliant Energy's and IPL's tax-related regulatory assets are generally impacted by certain property-related differences at IPL for which deferred tax is not recorded in the income statement pursuant to Iowa rate-making principles. Deferred tax amounts are recorded to regulatory assets, along with the necessary revenue requirement tax gross-ups. During the nine months ended September 30, 2012, Alliant Energy's and IPL's tax-related regulatory assets increased primarily due to changes in the estimated amount of qualifying repair expenditures and allocation of mixed service costs at IPL.

Derivatives - In accordance with IPL's and WPL's fuel and natural gas recovery mechanisms, prudently incurred costs from derivative instruments are recovered from customers in the future after any losses are realized and gains from derivative instruments are refunded to customers in the future after any gains are realized. Based on these recovery mechanisms, the changes in the fair value of derivative liabilities/assets resulted in comparable changes to regulatory assets/liabilities on Alliant Energy's, IPL's and WPL's Condensed Consolidated Balance Sheets for the nine months ended September 30, 2012. Refer to Note 10 for additional details of Alliant Energy's, IPL's and WPL's derivative assets and derivative liabilities.

Emission allowances - IPL entered into forward contracts in 2007 to purchase sulfur dioxide (SO2) emission allowances with vintage years of 2014 through 2017 from various counterparties for $34 million to meet future Clean Air Interstate Rule (CAIR) emission reduction standards. Any SO2 emission allowances acquired under these forward contracts may be used to meet requirements under the existing Acid Rain program regulations or the more stringent CAIR emission reduction standards but are not eligible to be used for compliance requirements under the Cross-State Air Pollution Rule (CSAPR). In July 2011, the EPA issued CSAPR to replace CAIR with an anticipated effective date in 2012. As a result of the issuance of CSAPR, Alliant Energy and IPL concluded in the third quarter of 2011 that the allowances to be acquired under these forward contracts would not be needed by IPL to comply with expected environmental regulations in the future. The value of these allowances was nominal, which was significantly below the $34 million contract price for these allowances. As a result, Alliant Energy and IPL recognized charges of $34 million for these forward contracts in the third quarter of 2011. The $34 million obligation was recorded in other long-term liabilities and deferred credits in the third quarter of 2011. Alliant Energy and IPL concluded that $30 million of the charges are probable of recovery from IPL's customers and therefore were recorded to regulatory assets in the third quarter of 2011. The remaining $4 million of charges were determined not to be probable of recovery from IPL's customers resulting in $2 million of charges related to electric customers recorded to "Electric production fuel and energy purchases" and $2 million of charges related to steam customers recorded to "Utility - Other operation and maintenance" in Alliant Energy's and IPL's Condensed Consolidated Statements of Income for the three and nine months ended September 30, 2011. In August 2012, the U.S. Court of Appeals for the D.C. Circuit (D.C. Circuit Court) issued its opinion to the EPA vacating and remanding CSAPR for further revision to the EPA. The D.C. Circuit Court order also requires the EPA to continue administering CAIR pending the promulgation of a valid replacement for CSAPR. Despite CSAPR being vacated, the current value of these allowances continues to be nominal and significantly below the $34 million contract price for these allowances. Alliant Energy and IPL currently believe that CAIR will be replaced in the future, either by a modified CSAPR or another rule that addresses the interstate transport of air pollutants.

Proposed base-load projects costs - In accordance with the Minnesota Public Utilities Commission's (MPUC's) August 2011 order related to IPL's 2009 test year Minnesota retail electric rate case, IPL was authorized to recover $2 million of previously incurred plant cancellation costs for its proposed base-load project referred to as Sutherland #4. As a result, Alliant Energy and IPL recorded a $2 million increase to regulatory assets, and a $2 million credit to "Utility - Other operation and maintenance" in their Condensed Consolidated Statements of Income for the nine months ended September 30, 2011.

IPL's tax benefit rider - Alliant Energy's and IPL's "IPL's tax benefit rider" regulatory liabilities in the above table decreased $22 million primarily due to $63 million of regulatory liabilities used to credit IPL's Iowa retail electric customers' bills during the nine months ended September 30, 2012. This item was offset by changes in the estimated amounts of qualifying repair expenditures and allocation of mixed service costs at IPL. Refer to Note 2 for discussion of a proposed tax benefit rider for IPL's Iowa retail gas customers and Note 4 for additional details regarding the tax benefit rider for IPL's Iowa retail electric customers.

Energy conservation cost recovery - WPL collects revenues from its customers to offset certain expenditures incurred by WPL for conservation programs, including state mandated programs and WPL's Shared Savings program. Differences between forecasted costs used to set rates and actual costs for these programs are deferred as a regulatory asset or regulatory liability. During the nine months ended September 30, 2012, WPL's forecasted costs used to set current rates exceeded actual costs for these programs, resulting in a $15 million increase to Alliant Energy's and WPL's "Energy conservation cost recovery" regulatory liability.

IPL's electric transmission assets sale - In accordance with the MPUC's August 2011 order related to IPL's 2009 test year Minnesota retail electric rate case, IPL was authorized to refund a higher amount of the gain realized from the sale of its electric transmission assets in 2007 to its Minnesota retail electric customers than previously estimated. As a result, Alliant Energy and IPL recorded a $5 million increase to regulatory liabilities, and a $5 million charge to "Utility - Other operation and maintenance" in their Condensed Consolidated Statements of Income for the nine months ended September 30, 2011 for the additional amount to be refunded.

Other - Based on an assessment completed for the nine months ended September 30, 2011, Alliant Energy, IPL and WPL recognized impairment charges of $7 million, $2 million and $5 million, respectively, for regulatory assets that were no longer probable of future recovery. The regulatory asset impairment charges were recorded by Alliant Energy, IPL and WPL as reductions in regulatory assets, and charges to "Utility - Other operation and maintenance" in their Condensed Consolidated Statements of Income for the nine months ended September 30, 2011.

Based on the Public Service Commission of Wisconsin's (PSCW's) July 2012 order related to WPL's 2013/2014 test period Wisconsin retail electric and gas rate case, WPL was authorized to recover previously incurred costs associated with the acquisition of a 25% ownership interest in Edgewater Unit 5 and proposed clean air compliance plan projects. As a result, Alliant Energy and WPL recorded a $5 million increase to "Regulatory assets" on their Condensed Consolidated Balance Sheets and a $5 million credit to "Utility - Other operation and maintenance" in their Condensed Consolidated Statements of Income for the nine months ended September 30, 2012.

(c) Utility Property, Plant and Equipment -
WPL's Edgewater Unit 5 Emission Controls Project - WPL is currently installing a selective catalytic reduction (SCR) system at Edgewater Unit 5 to reduce nitrogen oxide (NOx) emissions at the generating facility. Construction began in the third quarter of 2010 and is expected to be completed by the end of 2012. The SCR is expected to help meet requirements under the Wisconsin Reasonably Available Control Technology (RACT) Rule, which require additional NOx emission reductions at Edgewater by May 2013. As of September 30, 2012, WPL recorded capitalized expenditures of $116 million and allowance for funds used during construction (AFUDC) of $8 million for the SCR system in "Construction work in progress - Edgewater Generating Station Unit 5 emission controls" on Alliant Energy's and WPL's Condensed Consolidated Balance Sheets.

WPL's Columbia Units 1 and 2 Emission Controls Project - WPL is currently installing scrubbers and baghouses at Columbia Units 1 and 2 to reduce SO2 and mercury emissions at the generating facility. WPL owns a 46.2% interest in Columbia Units 1 and 2. Construction began in the first quarter of 2012 and is expected to be completed in 2014. The scrubbers and baghouses are expected to help meet requirements under CAIR or some alternative to this rule that may be implemented, the Utility Maximum Achievable Control Technology (MACT) Rule and the Wisconsin State Mercury Rule. As of September 30, 2012, WPL recorded capitalized expenditures of $90 million and AFUDC of $2 million for its allocated portion of the scrubbers and baghouses in "Construction work in progress - Columbia Energy Center Units 1 and 2 emission controls" on Alliant Energy's and WPL's Condensed Consolidated Balance Sheets.

IPL's George Neal Units 3 and 4 Emission Controls Project - MidAmerican Energy Company (MidAmerican) is currently installing scrubbers and baghouses at George Neal Units 3 and 4 to reduce SO2 and mercury emissions at the generating facility. IPL owns a 28.0% and 25.695% interest in George Neal Units 3 and 4, respectively. Construction began in the fourth quarter of 2011 and is expected to be completed in 2013 and 2014. The scrubbers and baghouses are expected to help meet requirements under CAIR or some alternative to this rule that may be implemented and the Utility MACT Rule. As of September 30, 2012, IPL recorded capitalized expenditures of $53 million and AFUDC of $1 million for its allocated portion of the scrubbers and baghouses in "Construction work in progress - George Neal Generating Station Units 3 and 4 emission controls" on Alliant Energy's and IPL's Condensed Consolidated Balance Sheets.

IPL's Ottumwa Unit 1 Emission Controls Project - IPL is currently installing a scrubber and baghouse at Ottumwa Unit 1 to reduce SO2 and mercury emissions at the generating facility. IPL owns a 48% interest in Ottumwa Unit 1. Construction began in the second quarter of 2012 and is expected to be completed in 2014. The scrubber and baghouse are expected to help meet requirements under CAIR or some alternative to this rule that may be implemented and the Utility MACT Rule. As of September 30, 2012, IPL recorded capitalized expenditures of $52 million and AFUDC of $1 million for its allocated portion of the scrubber and baghouse in "Construction work in progress - Ottumwa Generating Station Unit 1 emission controls" on Alliant Energy's and IPL's Condensed Consolidated Balance Sheets.

Franklin County Wind Project - In 2008, Alliant Energy entered into a master supply agreement with Vestas-American Wind Technology, Inc. (Vestas) to purchase 500 MW of wind turbine generator sets and related equipment. Alliant Energy utilized 400 MW of these wind turbine generator sets and related equipment to construct IPL's Whispering Willow - East and WPL's Bent Tree - Phase I wind projects. In the second quarter of 2011, Alliant Energy decided to utilize the remaining 100 MW of wind turbine generator sets and related equipment at Resources to build the Franklin County wind project. In the second quarter of 2011, IPL sold the assets for this wind project to Resources for $115.3 million, which represented IPL's book value for progress payments to date for the 100 MW of wind turbine generator sets and related equipment and land rights in Franklin County, Iowa. In addition, Resources assumed the remaining progress payments to Vestas for the 100 MW of wind turbine generator sets and related equipment. The proceeds received by IPL were recorded in investing activities in IPL's Condensed Consolidated Statement of Cash Flows for the nine months ended September 30, 2011. Refer to Note 1(d) for further discussion of the Franklin County wind project.

IPL's Whispering Willow - East Wind Project - In 2011, IPL received an order from the MPUC approving a temporary recovery rate for the Minnesota retail portion of its Whispering Willow - East wind project construction costs. In its order, the MPUC did not conclude on the prudence of these project costs. The prudence of these project costs and the final recovery rate for these costs will be addressed in a separate proceeding that is expected to be completed in 2013. The initial recovery rate approved by the MPUC is below the amount required by IPL to recover the Minnesota retail portion of its total project costs. Based on its interpretation of the order, IPL currently believes that it is probable it will not be allowed to recover the entire Minnesota retail portion of its project costs. IPL currently believes the most likely outcome of the final rate proceeding will result in the MPUC effectively disallowing recovery of approximately $8 million of project costs out of a total of approximately $30 million of project costs allocated to the Minnesota retail jurisdiction. As a result, IPL recognized an $8 million impairment related to this probable disallowance, which was recorded as a reduction to electric plant in service and a charge to "Utility - Other operation and maintenance" in Alliant Energy's and IPL's Condensed Consolidated Statements of Income for the nine months ended September 30, 2011. This amount is subject to change until the MPUC determines the final recovery rate for these project costs.

Wind Site in Green Lake and Fond du Lac Counties in Wisconsin - In 2009, WPL purchased development rights to an approximate 100 MW wind site in Green Lake and Fond du Lac Counties in Wisconsin. Due to events in the first quarter of 2011 resulting in uncertainty regarding wind siting requirements in Wisconsin and increased risks with permitting this wind site, WPL determined it would be difficult to sell or effectively use the site for wind development. As a result, WPL recognized a $5 million impairment in the first quarter of 2011 for the amount of capitalized costs incurred for this site. The impairment was recorded as a reduction in other utility property, plant and equipment, and a charge to "Utility - Other operation and maintenance" in Alliant Energy's and WPL's Condensed Consolidated Statements of Income for the nine months ended September 30, 2011.

Depreciation - In May 2012, the PSCW issued an order approving the implementation of updated depreciation rates for WPL as a result of a recently completed depreciation study. The updated depreciation rates will be effective January 1, 2013 for all assets other than Riverside. WPL's depreciation rates for Riverside will be effective on the purchase date of Riverside. WPL estimates the new average rates of depreciation for its electric generation, electric distribution and gas properties will be approximately 3.4%, 2.7% and 2.5%, respectively, during 2013.

(d) Non-regulated and Other Property, Plant and Equipment - As of September 30, 2012, Alliant Energy recorded capitalized expenditures of $198 million, capitalized interest of $8 million and AROs of $8 million in Non-regulated Generation property, plant and equipment on Alliant Energy's balance sheet related to Resources' Franklin County wind project. Alliant Energy expects to place the Franklin County wind project in service in the fourth quarter of 2012. Refer to Note 1(c) for further discussion of the Franklin County wind project and Note 14 for further discussion of the Franklin County wind project AROs.

In April 2012, Alliant Energy exercised its option under the corporate headquarters lease and purchased the building at the expiration of the lease term for $48 million.

(e) Comprehensive Income - For the three and nine months ended September 30, 2012 and 2011, Alliant Energy's other comprehensive income was not material; therefore, its comprehensive income was substantially equal to its net income for such periods. For the three and nine months ended September 30, 2012 and 2011, IPL and WPL had no other comprehensive income; therefore their comprehensive income was equal to their earnings available for common stock for such periods.

(f) Cash Flows Presentation - Alliant Energy reports cash flows from continuing operations together with cash flows from discontinued operations in its Condensed Consolidated Statements of Cash Flows. Refer to Note 13 for details of cash flows from discontinued operations.

(2) UTILITY RATE CASES

WPL's Wisconsin Retail Electric and Gas Rate Case (2013/2014 Test Period) - In May 2012, WPL filed a retail base rate filing based on a forward-looking test period that includes 2013 and 2014. The filing requested approval for WPL to implement a decrease in annual base rates for WPL's retail gas customers of $13 million effective January 1, 2013 followed by a freeze of such gas base rates through the end of 2014. The filing also requested authority to maintain customer base rates for WPL's retail electric customers at their current levels through the end of 2014. Recovery of the costs for the planned acquisition of Riverside, the SCR project at Edgewater Unit 5 and the scrubber and baghouse projects at Columbia Units 1 and 2 are included in the request. The recovery of the costs for these capital projects are offset by decreases in rate base resulting from increased net deferred tax liabilities, the impact of changes in the amortizations of regulatory assets and regulatory liabilities, and the reduction of capacity payments. In July 2012, WPL received an order from the PSCW authorizing WPL to implement its retail base rate filing as requested. Refer to Note 1(b) for details of increases to "Regulatory assets" on Alliant Energy's and WPL's Condensed Consolidated Balance Sheets and regulatory-related credits to "Utility - Other operation and maintenance" in Alliant Energy's and WPL's Condensed Consolidated Statements of Income during the nine months ended September 30, 2012 as a result of the PSCW's order authorizing WPL to recover previously incurred costs associated with the acquisition of a 25% interest in Edgewater Unit 5 and proposed clean air compliance plan projects.

IPL's Iowa Retail Gas Rate Case (2011 Test Year) - In May 2012, IPL filed a request with the Iowa Utilities Board (IUB) to increase annual rates for its Iowa retail gas customers by $15 million, or approximately 6%. The request was based on a 2011 historical test year as adjusted for certain known and measurable changes occurring up to 12 months after the commencement of the proceeding. The key drivers for the filing included recovery of capital investments since IPL's last Iowa retail gas rate case filed in 2005. IPL's request included a proposal to utilize regulatory liabilities to credit bills of Iowa retail gas customers to help mitigate the impact of the proposed final rate increase on such customers. IPL is proposing to reduce customer bills utilizing a tax benefit rider over a three-year period by approximately $36 million in aggregate. In conjunction with the filing, IPL implemented an interim retail gas rate increase of $9 million, or approximately 3%, on an annual basis, effective June 4, 2012, without regulatory review and subject to refund pending determination of final rates from the request. During the three and nine months ended September 30, 2012, Alliant Energy and IPL recorded $2 million and $2 million, respectively, in gas revenues from IPL's Iowa retail gas customers related to the interim retail gas rate increase. In August 2012, IPL, the Iowa Office of Consumer Advocate (OCA) and the Iowa Consumers Coalition filed a unanimous settlement proposal with the IUB addressing all issues among these parties related to this rate case. The unanimous settlement proposal includes an increase in annual rates for IPL's Iowa retail gas customers of $11 million and utilization of IPL's proposed tax benefit rider. The unanimous settlement proposal and the gas tax benefit rider for this rate case are subject to approval by the IUB. The IUB established a December 2012 hearing date to address the issues in this rate case and is expected to issue its decision by April 2013.

IPL's Minnesota Retail Electric Rate Case (2009 Test Year) - In May 2010, IPL filed a request with the MPUC to increase annual rates for its Minnesota retail electric customers by $15 million, or approximately 22%. The request was based on a 2009 historical test year as adjusted for certain known and measurable items at the time of the filing. The key drivers for the filing included recovery of investments in the Whispering Willow - East wind project and emission controls projects at

Lansing Unit 4, and recovery of increased electric transmission service costs. In conjunction with the filing, IPL implemented an interim retail rate increase of $14 million, on an annual basis, effective July 6, 2010. In November 2011, IPL received an order from the MPUC authorizing a final annual retail electric rate increase equivalent to $11 million. The final annual retail electric rate increase of $11 million includes $8 million of higher base rates, $2 million from the temporary renewable energy rider and $1 million from the utilization of regulatory liabilities to offset higher electric transmission service costs. Refer to Note 1(b) for discussion of changes to regulatory assets and regulatory liabilities during the nine months ended September 30, 2011 based on the MPUC's decisions to provide IPL's retail electric customers in Minnesota additional refunds from the gain on the sale of electric transmission assets in 2007 and to provide IPL recovery of $2 million of previously incurred costs for Sutherland #4. Refer to Note 1(c) for discussion of an impairment recognized during the nine months ended September 30, 2011 based on the MPUC's decision regarding the recovery of IPL's Whispering Willow - East wind project costs.

WPL's Retail Fuel-related Rate Case (2013 Test Year) - In June 2012, WPL filed a request with the PSCW to decrease annual rates for WPL's retail electric customers by $25 million, or approximately 2%, to reflect anticipated decreases in retail electric production fuel and energy purchases costs (fuel-related costs) in 2013 compared to the fuel-related cost estimates used to determine rates for 2012. In October 2012, WPL received an oral decision from the PSCW authorizing an annual retail electric rate decrease of $29 million, or approximately 3%, related to expected changes in retail fuel-related costs. The 2013 fuel-related costs approved by the PSCW were based on forecasted energy market prices for 2013, which were updated in October 2012. WPL currently anticipates the 2013 fuel-related costs will be monitored using an annual bandwidth of plus or minus 2%. The rate change granted from this request is scheduled to be effective on January 1, 2013.

WPL's Retail Fuel-related Rate Case (2012 Test Year) - In December 2011, WPL received an order from the PSCW authorizing an annual retail electric rate increase of $4 million related to expected changes in retail fuel-related costs for 2012. The December 2011 order also required WPL to defer direct CSAPR compliance costs that are not included in the fuel monitoring level and set a zero percent tolerance band for the CSAPR-related deferral. The 2012 fuel-related costs, excluding deferred CSAPR compliance costs, will be monitored using an annual bandwidth of plus or minus 2%. The retail electric rate increase granted from this request was effective January 1, 2012. Retail fuel-related costs incurred by WPL for the period from January 2012 through September 2012 were lower than retail fuel-related costs used to determine rates. WPL currently projects that its retail fuel-related costs for the 2012 calendar year will remain lower than the approved fuel monitoring level by more than the 2% bandwidth resulting in future refunds anticipated to be paid to WPL's retail electric customers. As of September 30, 2012, Alliant Energy and WPL recorded $5 million in "Regulatory liabilities" on their Condensed Consolidated Balance Sheets for refunds anticipated to be paid to WPL's retail electric customers.

(3) RECEIVABLES

Sales of Accounts Receivable - IPL maintains a Receivables Purchase and Sale Agreement (Agreement) whereby it may sell its customer accounts receivables, unbilled revenues and certain other accounts receivables to a third-party financial institution through wholly-owned and consolidated special purpose entities. In March 2012, IPL extended through March 2014 the purchase commitment from the third-party financial institution to which it sells its receivables. In exchange for the receivables sold, IPL receives cash proceeds from the third-party financial institution (based on seasonal limits up to $180 million), and deferred proceeds recorded in "Accounts receivable" on Alliant Energy's and IPL's Condensed Consolidated Balance Sheets.

As of September 30, 2012 and December 31, 2011, IPL sold $210.9 million and $195.3 million aggregate amounts of receivables, respectively. IPL's maximum and average outstanding cash proceeds, and costs incurred related to the sales of accounts receivable program for the three and nine months ended September 30 were as follows (in millions):

	Three Months		Nine Months	
	2012	2011	**2012**	2011
Maximum outstanding aggregate cash proceeds (based on daily outstanding balances)	**$150.0**	$160.0	**$160.0**	$160.0
Average outstanding aggregate cash proceeds (based on daily outstanding balances)	**95.0**	125.4	**124.2**	114.0
Costs incurred	**0.4**	0.3	**1.1**	1.1

The attributes of IPL's receivables sold under the Agreement were as follows (in millions):

	September 30, 2012	December 31, 2011
Customer accounts receivable	**$137.9**	$122.4
Unbilled utility revenues	**64.7**	65.4
Other receivables	**8.3**	7.5
Receivables sold	**210.9**	195.3
Less: cash proceeds (a)	**55.0**	140.0
Deferred proceeds	**155.9**	55.3
Less: allowance for doubtful accounts	**2.0**	1.6
Fair value of deferred proceeds	**$153.9**	$53.7
Outstanding receivables past due	**$16.6**	$15.9

(a) Changes in cash proceeds for the nine months ended September 30, 2012 are recorded in "Sales of accounts receivable" in operating activities in Alliant Energy's and IPL's Condensed Consolidated Statements of Cash Flows.

Additional attributes of IPL's receivables sold under the Agreement for the three and nine months ended September 30 were as follows (in millions):

	Three Months		Nine Months	
	2012	2011	**2012**	2011
Collections reinvested in receivables	**$522.9**	$482.3	**$1,334.7**	$1,367.8
Credit losses, net of recoveries	**3.0**	3.4	**7.3**	7.9

(4) INCOME TAXES

Income Tax Rates - The provision for income taxes for earnings from continuing operations is based on an estimated annual effective income tax rate that excludes the impact of significant unusual or infrequently occurring items, discontinued operations or extraordinary items. The effective income tax rates for Alliant Energy, IPL and WPL differ from the federal statutory rate of 35% generally due to effects of enacted tax legislation, utility rate-making, including the tax benefit rider, tax credits, state income taxes and certain non-deductible expenses. Changes in state apportionment rates caused by the planned sale of Alliant Energy's RMT business also impacted the effective income tax rates for the nine months ended September 30, 2012 for Alliant Energy, IPL and WPL. The effective income tax rates shown in the following table for the three and nine months ended September 30 were computed by dividing income tax expense (benefit) by income from continuing operations before income taxes.

	Three Months		Nine Months	
	2012	2011	**2012**	2011
Alliant Energy	**20.4%**	23.5%	**24.0%**	16.6%
IPL	**(12.6%)**	(3.3%)	**(5.6%)**	(1.7%)
WPL	**35.5%**	34.4%	**37.7%**	33.0%

State Apportionment - Alliant Energy, IPL and WPL utilize state apportionment projections to record their deferred tax assets and liabilities each reporting period. Deferred tax assets and liabilities for temporary differences between the tax basis of assets and liabilities and the amounts reported in the condensed consolidated financial statements are recorded utilizing currently enacted tax rates and estimates of future state apportionment rates expected to be in effect at the time the temporary differences reverse. These state apportionment projections are most significantly impacted by the estimated amount of revenues expected in the future from each state jurisdiction for Alliant Energy's consolidated tax group, including both its regulated operations and its non-regulated operations. In the first quarter of 2012, Alliant Energy, IPL and WPL recorded $15.2 million, $8.1 million and $7.0 million, respectively, of deferred income tax expense due to changes in state apportionment projections caused by the planned sale of Alliant Energy's RMT business. These income tax expense amounts recognized in the first quarter of 2012 increased Alliant Energy's, IPL's and WPL's effective income tax rates for continuing operations for the nine months ended September 30, 2012 by 4.3%, 6.9% and 3.5%, respectively.

IPL's Electric Tax Benefit Rider - In January 2011, the IUB approved an electric tax benefit rider proposed by IPL, which utilizes tax-related regulatory liabilities to credit bills of Iowa retail electric customers beginning in February 2011 to help offset the impact of recent rate increases on such customers. These regulatory liabilities are related to tax benefits from tax accounting method changes for repairs, mixed service costs and allocation of insurance proceeds from the floods in 2008. Alliant Energy's and IPL's effective income tax rates for the three and nine months ended September 30, 2012 and 2011 include the impact of reducing income tax expense with offsetting reductions to regulatory liabilities as a result of implementing the electric tax benefit rider. Tax benefit rider-related regulatory liabilities of $23 million and $63 million for the three and nine months ended September 30, 2012, and $20 million and $44 million for the three and nine months ended September 30, 2011, respectively, were used to credit IPL's Iowa retail electric customers' bills. The tax impacts of the electric tax benefit rider are currently expected to decrease Alliant Energy's and IPL's 2012 annual effective income tax rates for continuing operations by 11.0% and 34.5%, respectively. The tax impacts of the electric tax benefit rider decreased Alliant Energy's effective income tax rates for continuing operations by 9.2% and 8.9% for the three and nine months ended September 30, 2011, respectively, and decreased IPL's effective income tax rates by 26.5% and 25.4% for the three and nine months ended September 30, 2011, respectively.

Production Tax Credits - Alliant Energy has three wind projects that are currently generating production tax credits: WPL's 68 MW Cedar Ridge wind project, which began generating electricity in late 2008; IPL's 200 MW Whispering Willow - East wind project, which began generating electricity in late 2009; and WPL's 200 MW Bent Tree - Phase I wind project, which began generating electricity in late 2010. For the three and nine months ended September 30, production tax credits (net of state tax impacts) resulting from these wind projects were as follows (in millions):

	Three Months		Nine Months	
	2012	2011	**2012**	2011
Cedar Ridge (WPL)	**$0.7**	$0.6	**$3.0**	$3.2
Bent Tree - Phase I (WPL)	**1.8**	1.4	**6.0**	6.7
Subtotal (WPL)	**2.5**	2.0	**9.0**	9.9
Whispering Willow - East (IPL)	**2.0**	1.8	**8.7**	8.2
	$4.5	$3.8	**$17.7**	$18.1

Effect of Rate-making on Property-related Differences - Alliant Energy's and IPL's income tax expense and benefits are impacted by certain property-related differences at IPL for which deferred tax is not recognized in the income statement pursuant to Iowa rate-making principles. The primary factor contributing to the increase in the current tax benefits recorded for the effect of rate-making on property-related differences is related to repair expenditures and the allocation of mixed service costs at IPL in 2012. The Internal Revenue Service (IRS) audit process was completed for allocation of mixed service costs with the income tax return for calendar year 2010 and repairs expenditures with the income tax return for calendar year 2011. The tax benefits and expenses from the change in accounting method for allocation of mixed service costs subsequent to 2010 and the tax benefits and expenses from the change in accounting method for repairs expenditures subsequent to 2011 are being recorded consistent with general Iowa rate-making principles, which impact income tax expense and benefits at Alliant Energy and IPL.

Wisconsin Tax Legislation - In June 2011, the 2011 Wisconsin Act 32 (Act 32) was enacted. The most significant provision of Act 32 for Alliant Energy authorizes combined groups to share net operating loss carryforwards that were incurred by group members prior to January 1, 2009 and utilize these shared net operating losses over 20 years beginning after December 31, 2011. Based on this provision of Act 32, Alliant Energy anticipated its Wisconsin combined group will be able to fully utilize $368 million of Wisconsin net operating losses incurred by Alliant Energy and Resources prior to January 1, 2009 to offset future taxable income and therefore reversed previously recorded deferred tax asset valuation allowances related to state net operating loss carryforwards of $19 million in the second quarter of 2011. The income tax benefits recognized in the second quarter of 2011 from Act 32 decreased Alliant Energy's effective income tax rate for continuing operations by 5.8% for the nine months ended September 30, 2011.

Deferred Tax Assets and Liabilities - For the nine months ended September 30, 2012, Alliant Energy's, IPL's and WPL's current deferred tax assets increased $67.2 million, $22.4 million and $44.3 million, respectively, and Alliant Energy's, IPL's and WPL's non-current deferred tax liabilities increased $244.5 million, $102.5 million and $136.8 million, respectively. These increases were primarily due to a transfer of deferred tax assets from non-current to current caused by an increase in the amount of federal and state net operating loss carryforwards expected to be utilized during the next 12 months. The increase in non-current deferred tax liabilities was also due to property-related temporary differences recorded during the nine months ended September 30, 2012 from bonus depreciation deductions available in 2012.

Bonus Depreciation Deductions - In 2010, the Small Business Jobs Act of 2010 (SBJA) and the Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010 (the Act) were enacted. The most significant provisions of the SBJA and the Act for Alliant Energy, IPL and WPL are related to the extension of bonus depreciation deductions for certain

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expenditures for property that are placed in service through December 31, 2012. Based on capital projects expected to be placed into service in 2012, Alliant Energy currently estimates its total bonus depreciation deductions to be claimed in its 2012 federal income tax return will be approximately $415 million ($114 million for IPL, $203 million for WPL and $98 million for Resources).

Carryforwards - At September 30, 2012, tax carryforwards and associated deferred tax assets and expiration dates were estimated as follows (in millions):

Alliant Energy	Carryforward Amount	Deferred Tax Assets	Earliest Expiration Date
Federal net operating losses	$828	$284	2028
Federal net operating losses offset - uncertain tax positions	(55)	(19)	
State net operating losses	776	40	2014
State net operating losses offset - uncertain tax positions	(26)	(2)	
Federal tax credits	128	126	2022
		$429	

IPL	Carryforward Amount	Deferred Tax Assets	Earliest Expiration Date
Federal net operating losses	$354	$121	2028
Federal net operating losses offset - uncertain tax positions	(25)	(9)	
State net operating losses	170	9	2022
Federal tax credits	34	34	2022
		$155	

WPL	Carryforward Amount	Deferred Tax Assets	Earliest Expiration Date
Federal net operating losses	$379	$130	2028
Federal net operating losses offset - uncertain tax positions	(30)	(10)	
State net operating losses	183	10	2022
State net operating losses offset - uncertain tax positions	(26)	(2)	
Federal tax credits	36	35	2022
		$163	

Uncertain Tax Positions - In October 2012, the Joint Committee of Taxation finalized the audits of Alliant Energy's, IPL's and WPL's federal income tax returns for calendar years 2005 through 2009. The completion of these audits also finalized the deductions for the repairs expenditures change in method of accounting included in Alliant Energy's, IPL's and WPL's federal income tax returns for calendar years 2008 through 2010. With the completion of these audits in the fourth quarter of 2012, Alliant Energy, IPL and WPL expect to reduce their uncertain tax positions related to the repairs expenditures change in method of accounting. The reduction of these uncertain tax positions is not expected to have a material impact on effective tax rates for continuing operations for Alliant Energy, IPL and WPL in the fourth quarter of 2012.

(5) BENEFIT PLANS
(a) Pension and Other Postretirement Benefits Plans -
Net Periodic Benefit Costs (Credits) - The components of net periodic benefit costs (credits) for Alliant Energy's, IPL's and WPL's sponsored defined benefit pension and other postretirement benefits plans, and defined benefit pension plans amounts directly assigned to IPL and WPL, for the three and nine months ended September 30 are included in the tables below (in millions). In the "IPL" and "WPL" tables below, the qualified defined benefit pension plans costs represent only those respective costs for IPL's and WPL's bargaining unit employees covered under the plans that are sponsored by IPL and WPL, respectively. Also in the "IPL" and "WPL" tables below, the other postretirement benefits plans costs (credits) represent costs (credits) for all IPL and WPL employees, respectively. The "Directly assigned defined benefit pension plans" tables below include amounts directly assigned to each of IPL and WPL related to IPL's and WPL's current and former non-bargaining employees who are participants in Alliant Energy and Corporate Services sponsored qualified and non-qualified defined benefit pension plans.

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	Defined Benefit Pension Plans				Other Postretirement Benefits Plans			
	Three Months		Nine Months		Three Months		Nine Months	
Alliant Energy	**2012**	2011	**2012**	2011	**2012**	2011	**2012**	2011
Service cost	**$3.3**	$2.9	**$10.0**	$8.6	**$1.7**	$1.6	**$5.2**	$5.4
Interest cost	**13.0**	13.0	**38.9**	39.0	**2.6**	2.8	**7.7**	9.5
Expected return on plan assets	**(17.2)**	(15.9)	**(51.6)**	(47.8)	**(1.9)**	(2.0)	**(5.7)**	(5.9)
Amortization of:								
Prior service cost (credit)	**0.1**	0.2	**0.2**	0.6	**(3.0)**	(3.4)	**(9.0)**	(6.6)
Actuarial loss	**8.3**	5.2	**24.9**	15.7	**1.6**	1.2	**4.7**	4.0
Additional benefit costs (a)	**—**	1.3	**—**	10.2	**—**	—	**—**	—
Settlement loss	**—**	1.1	**—**	1.1	**—**	—	**—**	—
	$7.5	$7.8	**$22.4**	$27.4	**$1.0**	$0.2	**$2.9**	$6.4

	Qualified Defined Benefit Pension Plans				Other Postretirement Benefits Plans			
	Three Months		Nine Months		Three Months		Nine Months	
IPL	**2012**	2011	**2012**	2011	**2012**	2011	**2012**	2011
Service cost	**$1.8**	$1.5	**$5.6**	$4.6	**$0.7**	$0.6	**$2.2**	$2.0
Interest cost	**4.3**	4.2	**12.8**	12.5	**1.1**	1.3	**3.3**	4.3
Expected return on plan assets	**(5.8)**	(5.0)	**(17.3)**	(15.0)	**(1.3)**	(1.4)	**(3.9)**	(4.0)
Amortization of:								
Prior service cost (credit)	**0.1**	0.2	**0.3**	0.4	**(1.5)**	(1.8)	**(4.7)**	(3.3)
Actuarial loss	**2.6**	1.4	**7.7**	4.3	**0.9**	0.7	**2.7**	2.2
	$3.0	$2.3	**$9.1**	$6.8	**($0.1)**	($0.6)	**($0.4)**	$1.2

	Qualified Defined Benefit Pension Plan				Other Postretirement Benefits Plans			
	Three Months		Nine Months		Three Months		Nine Months	
WPL	**2012**	2011	**2012**	2011	**2012**	2011	**2012**	2011
Service cost	**$1.3**	$1.1	**$3.9**	$3.4	**$0.7**	$0.7	**$2.1**	$2.2
Interest cost	**4.1**	4.1	**12.3**	12.1	**1.0**	1.1	**3.1**	3.7
Expected return on plan assets	**(5.6)**	(5.0)	**(16.8)**	(15.0)	**(0.3)**	(0.3)	**(1.0)**	(1.0)
Amortization of:								
Prior service cost (credit)	**0.2**	0.1	**0.4**	0.4	**(1.0)**	(1.1)	**(2.9)**	(2.2)
Actuarial loss	**3.0**	1.8	**9.1**	5.3	**0.6**	0.5	**1.7**	1.6
	$3.0	$2.1	**$8.9**	$6.2	**$1.0**	$0.9	**$3.0**	$4.3

	IPL				WPL			
	Three Months		Nine Months		Three Months		Nine Months	
Directly assigned defined benefit pension plans	**2012**	2011	**2012**	2011	**2012**	2011	**2012**	2011
Interest cost	**$1.8**	$1.9	**$5.3**	$5.6	**$1.3**	$1.4	**$3.9**	$4.1
Expected return on plan assets	**(2.4)**	(2.4)	**(7.2)**	(7.3)	**(1.9)**	(1.9)	**(5.5)**	(5.5)
Amortization of:								
Prior service credit	**(0.1)**	(0.1)	**(0.2)**	(0.2)	**—**	—	**(0.1)**	(0.1)
Actuarial loss	**1.0**	0.7	**2.9**	2.2	**0.9**	0.8	**2.7**	2.2
Additional benefit costs (a)	**—**	0.6	**—**	2.8	**—**	0.1	**—**	0.7
	$0.3	$0.7	**$0.8**	$3.1	**$0.3**	$0.4	**$1.0**	$1.4

(a) Alliant Energy reached an agreement with the IRS, which resulted in a favorable determination letter for the Cash Balance Plan during the first quarter of 2011. The agreement with the IRS required Alliant Energy to amend the Cash Balance Plan, which was completed in the second quarter of 2011, resulting in aggregate additional benefits of $10.2 million paid by Alliant Energy to certain former participants in the Cash Balance Plan in the second half of 2011. Alliant Energy recognized $1.3 million and $10.2 million of additional benefits costs during the three and nine months ended September 30, 2011, respectively, related to these benefits. IPL recognized $0.8 million ($0.6 million directly assigned and $0.2 million allocated by Corporate Services) and $6.3 million ($2.8 million directly assigned and $3.5 million allocated by Corporate Services) of additional benefits costs during the three and nine months ended September 30, 2011, respectively, related to these benefits. WPL recognized $0.4 million ($0.1 million directly assigned and $0.3 million allocated by Corporate Services) and $3.4 million ($0.7 million directly assigned and $2.7 million allocated by Corporate Services) of additional benefits costs during the three and nine months ended September 30, 2011, respectively, related to these benefits. Refer to Note 11(c) for additional information regarding the Cash Balance Plan.

Corporate Services provides services to IPL and WPL and, as a result, IPL and WPL are allocated pension and other postretirement benefits costs (credits) associated with Corporate Services employees. The following table includes the allocated qualified and non-qualified pension and other postretirement benefits costs (credits) associated with Corporate Services employees providing services to IPL and WPL for the three and nine months ended September 30 (in millions):

	Pension Benefits Costs (a)				Other Postretirement Benefits Costs			
	Three Months		Nine Months		Three Months		Nine Months	
	2012	2011	**2012**	2011	**2012**	2011	**2012**	2011
IPL	**$0.4**	$1.3	**$1.4**	$5.4	**$—**	$—	**$0.1**	$0.4
WPL	**0.4**	0.9	**1.0**	3.9	**0.1**	(0.1)	**0.1**	0.2

(a) For the three and nine months ended September 30, 2011, additional qualified pension benefits costs resulting from the amendment to the Cash Balance Plan in the second quarter of 2011 allocated to IPL were $0.2 million and $3.5 million, and to WPL were $0.3 million and $2.7 million, respectively.

Estimated Future and Actual Employer Contributions - Estimated and actual funding for the qualified defined benefit pension, non-qualified defined benefit pension and other postretirement benefits plans, and the directly assigned qualified and non-qualified defined benefit pension plans amounts for 2012 are as follows (in millions):

	Estimated for Calendar Year 2012			Actual Through September 30, 2012		
	Alliant Energy	IPL	WPL	Alliant Energy	IPL	WPL
Qualified defined benefit pension plans	$—	$—	$—	$—	$—	$—
Non-qualified defined benefit pension plans (a)	16.3	N/A	N/A	3.1	N/A	N/A
Directly assigned defined benefit pension plans (b)	N/A	0.8	0.2	N/A	0.7	0.1
Other postretirement benefits plans	4.4	2.2	2.0	4.4	2.2	2.0

(a) Alliant Energy sponsors several non-qualified defined benefit pension plans that cover certain current and former key employees of IPL and WPL. Alliant Energy allocates pension costs to IPL and WPL for these plans. Estimated amounts for calendar year 2012 include amounts paid to a retired executive in the fourth quarter of 2012, which are expected to result in a settlement loss of $5 million in the fourth quarter of 2012.
(b) Amounts directly assigned to IPL and WPL for non-bargaining employees who are participants in Alliant Energy and Corporate Services sponsored qualified and non-qualified defined benefit pension plans.

Cash Balance Plan - Refer to Note 11(c) for discussion of a class-action lawsuit filed against the Cash Balance Plan in 2008, and an agreement Alliant Energy reached with the IRS, which resulted in a favorable determination letter for the Cash Balance Plan in 2011.

401(k) Savings Plans - A significant number of Alliant Energy, IPL and WPL employees participate in defined contribution retirement plans (401(k) savings plans). For the three and nine months ended September 30, costs related to the 401(k) savings plans, which are partially based on the participants' level of contribution, were as follows (in millions):

	Alliant Energy				IPL (a)				WPL (a)			
	Three Months		Nine Months		Three Months		Nine Months		Three Months		Nine Months	
	2012	2011	**2012**	2011	**2012**	2011	**2012**	2011	**2012**	2011	**2012**	2011
401(k) costs	**$4.4**	$4.4	**$14.1**	$14.3	**$2.4**	$2.2	**$7.4**	$7.1	**$2.0**	$2.0	**$6.2**	$6.6

(a) IPL's and WPL's amounts include allocated costs associated with Corporate Services employees.

(b) Equity Incentive Plans - A summary of compensation expense and the related income tax benefits recognized for share-based compensation awards for the three and nine months ended September 30 was as follows (in millions):

	Alliant Energy				IPL				WPL			
	Three Months		Nine Months		Three Months		Nine Months		Three Months		Nine Months	
	2012	2011	**2012**	2011	**2012**	2011	**2012**	2011	**2012**	2011	**2012**	2011
Compensation expense	**$0.1**	$0.1	**$3.8**	$4.9	**$0.1**	$0.1	**$2.0**	$2.7	**$0.1**	$0.1	**$1.7**	$2.0
Income tax benefits	**—**	0.1	**1.5**	2.0	**—**	0.1	**0.8**	1.1	**0.1**	—	**0.7**	0.8

As of September 30, 2012, total unrecognized compensation cost related to share-based compensation awards was $9.8 million, which is expected to be recognized over a weighted average period of between one and two years. Share-based compensation expense is recognized on a straight-line basis over the requisite service periods and is primarily recorded in "Utility - Other operation and maintenance" in the Condensed Consolidated Statements of Income.

In the first quarter of 2012, Alliant Energy granted performance shares, performance units, performance-contingent restricted stock and performance contingent cash awards to certain key employees. Payouts of nonvested awards issued in 2012 are prorated at retirement, death or disability based on time worked during the first year of the performance period and achievement of the performance criteria. Upon achievement of the performance criteria, payouts of these awards to participants who terminate employment after the first year of the performance period due to retirement, death or disability are not prorated. Participants' nonvested awards issued in 2012 are forfeited if the participant voluntarily leaves Alliant Energy or is terminated for cause.

Performance Shares and Units - Alliant Energy assumes it will make future payouts of its performance shares and units in cash; therefore, performance shares and units are accounted for as liability awards.

Performance Shares - A summary of the performance shares activity for the nine months ended September 30 was as follows:

	2012	2011
	Shares (a)	Shares (a)
Nonvested shares, January 1	**236,979**	234,518
Granted	**45,612**	64,217
Vested (b)	**(111,980)**	(57,838)
Forfeited	**(25,334)**	(3,918)
Nonvested shares, September 30	**145,277**	236,979

(a) Share amounts represent the target number of performance shares. Each performance share's value is based on the price of one share of Alliant Energy's common stock at the end of the performance period. The actual number of shares that will be paid out upon vesting is dependent upon actual performance and may range from zero to 200% of the target number of shares.
(b) In the first quarter of 2012, 111,980 performance shares granted in 2009 vested at 162.5% of the target, resulting in payouts valued at $8.0 million, which consisted of a combination of cash and common stock (6,399 shares). In the first quarter of 2011, 57,838 performance shares granted in 2008 vested at 75% of the target, resulting in payouts valued at $1.6 million, which consisted of a combination of cash and common stock (1,387 shares).

Performance Units - A summary of the performance unit activity for the nine months ended September 30 was as follows:

	2012	2011
	Units (a)	Units (a)
Nonvested units, January 1	**42,996**	23,128
Granted	**24,686**	23,975
Forfeited	**(878)**	(4,107)
Nonvested units, September 30	**66,804**	42,996

(a) Unit amounts represent the target number of performance units. Each performance unit's value is based on the average price of one share of Alliant Energy's common stock on the grant date of the award. The actual payout for performance units is dependent upon actual performance and may range from zero to 200% of the target number of units.

Fair Value of Awards - Information related to fair values of nonvested performance shares and units at September 30, 2012 by year of grant, were as follows:

	Performance Shares			Performance Units		
	2012 Grant	2011 Grant	2010 Grant	2012 Grant	2011 Grant	2010 Grant
Nonvested awards	45,612	45,235	54,430	24,686	21,693	20,425
Alliant Energy common stock closing price on September 30, 2012	$43.39	$43.39	$43.39			
Alliant Energy common stock average price on grant date				$43.05	$38.75	$32.56
Estimated payout percentage based on performance criteria	78%	91%	162%	78%	91%	162%
Fair values of each nonvested award	$33.84	$39.48	$70.29	$33.58	$35.26	$52.74

At September 30, 2012, fair values of nonvested performance shares and units were calculated using a Monte Carlo simulation to determine the anticipated total shareowner returns of Alliant Energy and its investor-owned utility peer groups. Expected volatility was based on historical volatilities using daily stock prices over the past three years. Expected dividend yields were calculated based on the most recent quarterly dividend rates announced prior to the measurement date and stock prices at the measurement date. The risk-free interest rate was based on the three-year U.S. Treasury rate in effect as of the measurement date.

Restricted Stock - Restricted stock consists of time-based and performance-contingent restricted stock.

Time-based restricted stock - A summary of the time-based restricted stock activity for the nine months ended September 30 was as follows:

	2012		2011	
	Shares	**Weighted Average Fair Value**	Shares	Weighted Average Fair Value
Nonvested shares, January 1	**35,800**	**$30.87**	70,033	$32.27
Granted during first quarter	**—**	**—**	5,000	39.86
Vested	**(32,466)**	**29.95**	(38,633)	34.60
Forfeited	**—**	**—**	(600)	29.41
Nonvested shares, September 30	**3,334**	**39.86**	35,800	30.87

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Performance-contingent restricted stock - A summary of the performance-contingent restricted stock activity for the nine months ended September 30 was as follows:

	2012		2011	
	Shares	**Weighted Average Fair Value**	Shares	Weighted Average Fair Value
Nonvested shares, January 1	**301,738**	**$32.60**	296,190	$32.32
Granted during first quarter	**45,612**	**43.05**	64,217	38.75
Vested	**(65,172)**	**32.56**	(53,274)	37.93
Forfeited	**(70,527)**	**39.93**	(5,395)	38.00
Nonvested shares, September 30	**211,651**	**32.42**	301,738	32.60

Non-qualified Stock Options - A summary of the stock option activity for the nine months ended September 30 was as follows:

	2012		2011	
	Shares	**Weighted Average Exercise Price**	Shares	Weighted Average Exercise Price
Outstanding, January 1	**63,889**	**$24.21**	163,680	$24.51
Exercised	**(38,711)**	**24.41**	(62,481)	27.10
Outstanding and exercisable, September 30	**25,178**	**23.89**	101,199	22.92

The weighted average remaining contractual term for options outstanding and exercisable at September 30, 2012 was between one and two years. The aggregate intrinsic value of options outstanding and exercisable at September 30, 2012 was $0.5 million.

Other information related to stock option activity for the three and nine months ended September 30 was as follows (in millions):

	Three Months		Nine Months	
	2012	2011	**2012**	2011
Cash received from stock options exercised	**$0.2**	$0.1	**$0.9**	$1.7
Aggregate intrinsic value of stock options exercised	**0.3**	—	**0.8**	0.8
Income tax benefit from the exercise of stock options	**0.1**	—	**0.3**	0.3

Performance Contingent Cash Awards - A summary of the performance contingent cash awards activity for the nine months ended September 30 was as follows:

	2012	2011
	Awards	Awards
Nonvested awards, January 1	**46,676**	23,428
Granted	**36,936**	23,975
Vested (a)	**(21,605)**	—
Forfeited	**(1,533)**	(727)
Nonvested awards, September 30	**60,474**	46,676

(a) In the first quarter of 2012, 21,605 performance contingent cash awards granted in 2010 vested, resulting in cash payouts valued at $0.9 million.

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(6) COMMON EQUITY

Common Share Activity - A summary of Alliant Energy's common stock activity during the nine months ended September 30, 2012 was as follows:

Shares outstanding, January 1	111,018,821
Equity incentive plans (Note 5(b))	20,195
Other (a)	(51,616)
Shares outstanding, September 30	110,987,400

(a) Includes shares transferred from employees to Alliant Energy to satisfy tax withholding requirements in connection with the vesting of certain restricted stock under the equity incentive plans.

Dividend Restrictions - As of September 30, 2012, IPL's amount of retained earnings that were free of dividend restrictions was $375 million. As of September 30, 2012, WPL's amount of retained earnings that were free of dividend restrictions was $209 million.

Restricted Net Assets of Subsidiaries - As of September 30, 2012, the amount of net assets of IPL and WPL that were not available to be transferred to their parent company, Alliant Energy, in the form of loans, advances or cash dividends without the consent of IPL's and WPL's regulatory authorities was $1.1 billion and $1.3 billion, respectively.

Capital Transactions with Subsidiaries - For the nine months ended September 30, 2012, IPL received capital contributions of $80.0 million from its parent company. For the nine months ended September 30, 2012, IPL and WPL paid common stock dividends of $91.6 million and $84.1 million, respectively, to their parent company.

(7) DEBT

(a) Short-term Debt - Information regarding commercial paper issued under Alliant Energy's, IPL's and WPL's credit facilities classified as short-term debt was as follows (dollars in millions):

September 30, 2012	Alliant Energy (Consolidated)	Parent Company	IPL	WPL
Commercial paper:				
Amount outstanding	$70.4	$70.4	$—	$—
Remaining maturity	1 day	1 day	N/A	N/A
Interest rates	0.4%	0.4%	N/A	N/A
Available credit facility capacity (a)	$879.6	$229.6	$250.0	$400.0

	Alliant Energy		IPL		WPL	
Three Months Ended September 30	**2012**	2011	**2012**	2011	**2012**	2011
Maximum amount outstanding (based on daily outstanding balances)	**$185.3**	$22.1	**$19.5**	$18.0	**$35.6**	$—
Average amount outstanding (based on daily outstanding balances)	**$133.0**	$2.6	**$1.3**	$1.7	**$11.9**	$—
Weighted average interest rates	**0.4%**	0.4%	**0.4%**	0.3%	**0.3%**	N/A
Nine Months Ended September 30						
Maximum amount outstanding (based on daily outstanding balances)	**$185.3**	$96.5	**$35.4**	$54.4	**$35.6**	$96.5
Average amount outstanding	**$100.2**	$28.7	**$7.2**	$7.1	**$13.3**	$23.0

(based on daily outstanding balances)						
Weighted average interest rates	**0.4%**	0.3%	**0.4%**	0.3%	**0.3%**	0.3%

(a) Alliant Energy's and IPL's available credit facility capacities reflect outstanding commercial paper classified as both short- and long-term debt at September 30, 2012. Refer to Note 7(b) for further discussion of $50 million of commercial paper outstanding at September 30, 2012 classified as long-term debt.

(b) Long-term Debt - In September 2012, Corporate Services issued $75 million of 3.45% senior notes due 2022. The proceeds from the September 2012 issuance were used by Corporate Services to repay short-term debt primarily incurred for the purchase of the corporate headquarters building and for general working capital purposes.

As of September 30, 2012, $50 million of commercial paper was recorded in “Long-term debt, net” on Alliant Energy’s and IPL’s Condensed Consolidated Balance Sheets due to the existence of long-term credit facilities that back-stop this commercial paper balance, along with Alliant Energy’s and IPL’s intent and ability to refinance these balances on a long-term basis. As of September 30, 2012, this commercial paper balance had a weighted average remaining maturity of 2 days and a 0.4% interest rate.

(8) INVESTMENTS

Unconsolidated Equity Investments - Equity (income) loss from Alliant Energy’s and WPL’s unconsolidated investments accounted for under the equity method of accounting for the three and nine months ended September 30 was as follows (in millions):

	Alliant Energy				WPL			
	Three Months		Nine Months		Three Months		Nine Months	
	2012	2011	**2012**	2011	**2012**	2011	**2012**	2011
American Transmission Company LLC (ATC)	**($10.4)**	($9.7)	**($30.6)**	($28.2)	**($10.4)**	($9.7)	**($30.6)**	($28.2)
Other	**—**	(0.4)	**0.2**	(1.4)	**(0.1)**	(0.1)	**(0.6)**	(0.7)
	($10.4)	($10.1)	**($30.4)**	($29.6)	**($10.5)**	($9.8)	**($31.2)**	($28.9)

Summary financial information from the unaudited financial statements of ATC for the three and nine months ended September 30 was as follows (in millions):

	Three Months		Nine Months	
	2012	2011	**2012**	2011
Operating revenues	**$150.3**	$142.8	**$450.1**	$420.6
Operating income	**81.5**	76.4	**240.0**	228.1
Net income	**60.5**	56.6	**177.9**	166.5

(9) FAIR VALUE MEASUREMENTS

Fair Value of Financial Instruments - The carrying amounts of Alliant Energy’s, IPL’s and WPL’s current assets and current liabilities approximate fair value because of the short maturity of such financial instruments. Carrying amounts and the related estimated fair values of other financial instruments were as follows (in millions):

	Alliant Energy		IPL		WPL	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value
September 30, 2012						
Assets:						
Money market fund investments	**$13.6**	**$13.6**	**$1.1**	**$1.1**	**$12.5**	**$12.5**
Derivative assets (Note 10)	**46.5**	**46.5**	**28.1**	**28.1**	**18.4**	**18.4**
Deferred proceeds (sales of receivables) (Note 3)	**153.9**	**153.9**	**153.9**	**153.9**	**—**	**—**
Capitalization and liabilities:						
Long-term debt (including current maturities) (Note 7(b))	**2,829.5**	**3,598.7**	**1,359.3**	**1,696.1**	**1,082.5**	**1,492.4**
Cumulative preferred stock of subsidiaries	**205.1**	**215.6**	**145.1**	**154.8**	**60.0**	**60.8**
Derivative liabilities (Note 10)	**57.3**	**57.3**	**22.8**	**22.8**	**34.5**	**34.5**

	Alliant Energy		IPL		WPL	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value
December 31, 2011						
Assets:						
Derivative assets (Note 10)	$15.7	$15.7	$10.6	$10.6	$5.1	$5.1
Deferred proceeds (sales of receivables) (Note 3)	53.7	53.7	53.7	53.7	—	—
Capitalization and liabilities:						
Long-term debt (including current maturities) (Note 7(b))	2,704.5	3,325.3	1,309.0	1,560.4	1,082.2	1,439.0
Cumulative preferred stock of subsidiaries	205.1	222.5	145.1	164.3	60.0	58.2
Derivative liabilities (Note 10)	78.0	78.0	33.6	33.6	44.4	44.4

Valuation Techniques -
Money market fund investments - As of September 30, 2012, money market fund investments were measured at fair value using quoted market prices.

Derivative assets and derivative liabilities - Alliant Energy, IPL and WPL periodically use derivative instruments for risk management purposes to mitigate exposures to fluctuations in certain commodity prices and transmission congestion costs. Alliant Energy, IPL and WPL maintain risk policies that govern the use of derivative instruments. Alliant Energy's, IPL's and WPL's derivative instruments as of September 30, 2012 and December 31, 2011 were not designated as hedging instruments. Alliant Energy's, IPL's and WPL's derivative instruments as of September 30, 2012 and December 31, 2011 included electric physical forward purchase contracts and forward swap contracts to mitigate pricing volatility for the electricity purchased to supply to IPL's and WPL's customers; natural gas swap contracts to mitigate pricing volatility for the fuel used to supply to the natural gas-fired electric generating facilities they operate, optimize the value of IPL's natural gas pipeline capacity and mitigate pricing volatility for natural gas supplied to IPL's retail customers; natural gas options to mitigate pricing volatility for natural gas supplied to WPL's retail customers; natural gas physical forward purchase contracts to mitigate pricing volatility for natural gas supplied to IPL's and WPL's retail customers; natural gas physical forward purchase and sale contracts to optimize the value of natural gas pipeline capacity; financial transmission rights (FTRs) acquired to manage transmission congestion costs; and a coal supply contract with volumetric optionality to assist in mitigating pricing volatility for fuel used in the coal-fired electric generating facilities they operate.

IPL's and WPL's swap, option and physical forward commodity contracts were non-exchange-based derivative instruments and were valued using indicative price quotations available through a pricing vendor that provides daily exchange forward price settlements, from broker or dealer quotations or from on-line exchanges. The indicative price quotations reflected the average of the bid-ask mid-point prices and were obtained from sources believed to provide the most liquid market for the commodity. IPL and WPL corroborated a portion of these indicative price quotations using quoted prices for similar assets or liabilities in active markets and categorized derivative instruments based on such indicative price quotations as Level 2. IPL's and WPL's commodity contracts that were valued using indicative price quotations based on significant assumptions such as seasonal or monthly shaping and indicative price quotations that could not be readily corroborated were categorized as Level 3. IPL's and WPL's swap, option and physical forward commodity contracts were predominately at liquid trading points. IPL's and WPL's FTRs were measured at fair value each reporting date using monthly or annual auction shadow prices from relevant auctions. Refer to Note 10 for additional details of derivative assets and derivative liabilities.

Deferred proceeds (sales of receivables) - The fair value of IPL's deferred proceeds related to its sales of receivables program was calculated each reporting date using the cost approach valuation technique. The fair value represents the carrying amount of receivables sold less the allowance for doubtful accounts associated with the receivables sold and cash proceeds received from the receivables sold due to the short-term nature of the collection period. Deferred proceeds represent IPL's maximum exposure to loss related to the receivables sold. Refer to Note 3 for additional information regarding deferred proceeds.

Long-term debt (including current maturities) - For long-term debt instruments that are actively traded, the fair value was based upon quoted market prices for similar liabilities on each reporting date. For long-term debt instruments that are not actively traded, the fair value was based on a discounted cash flow methodology and utilizes assumptions of current market pricing curves at each reporting date. Refer to Note 7(b) for additional information regarding long-term debt.

Cumulative preferred stock of subsidiaries - The fair value of IPL's 8.375% cumulative preferred stock was based on its closing market price quoted by the New York Stock Exchange on each reporting date. The fair value of WPL's 4.50% cumulative preferred stock was based on the closing market price quoted by the NYSE Amex LLC on each reporting date. The fair value of WPL's remaining preferred stock was calculated based on the market yield of similar securities on each reporting date.

Valuation Hierarchy - Fair value measurement accounting establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The three levels of the fair value hierarchy and examples of each are as follows:

Level 1 - Pricing inputs are quoted prices available in active markets for identical assets or liabilities as of the reporting date. As of September 30, 2012, Level 1 items included money market fund investments, IPL's 8.375% cumulative preferred stock and WPL's 4.50% cumulative preferred stock.

Level 2 - Pricing inputs are quoted prices for similar assets or liabilities in active markets or quoted prices for identical or similar assets or liabilities in markets that are not active as of the reporting date. As of September 30, 2012 and December 31, 2011, Level 2 items included certain of IPL's and WPL's non-exchange traded commodity contracts. Level 2 items as of September 30, 2012 also included the remainder of WPL's cumulative preferred stock and substantially all of the long-term debt instruments.

Level 3 - Pricing inputs are unobservable inputs for assets or liabilities for which little or no market data exist and require significant management judgment or estimation. As of September 30, 2012 and December 31, 2011, Level 3 items included IPL's deferred proceeds, and IPL's and WPL's FTRs and certain non-exchange traded commodity contracts.

The fair value hierarchy gives the highest priority to quoted prices in active markets (Level 1) and the lowest priority to unobservable data (Level 3). In some cases, the inputs used to measure fair value might fall in different levels of the fair value hierarchy. The lowest level input that is significant to a fair value measurement in its entirety determines the applicable level in the fair value hierarchy. Assessing the significance of a particular input to the fair value measurement in its entirety requires judgment, considering factors specific to the asset or liability. Items subject to fair value measurement disclosure requirements were as follows (Not Applicable (N/A); in millions):

Alliant Energy	**September 30, 2012**				December 31, 2011			
	Fair Value	**Level 1**	**Level 2**	**Level 3**	Fair Value	Level 1	Level 2	Level 3
Assets:								
Money market fund investments	**$13.6**	**$13.6**	**$—**	**$—**	$—	$—	$—	$—
Derivatives - commodity contracts	**46.5**	**—**	**11.9**	**34.6**	15.7	—	3.4	12.3
Deferred proceeds	**153.9**	**—**	**—**	**153.9**	53.7	—	—	53.7
Capitalization and liabilities:								
Long-term debt (including current maturities)	**3,598.7**	**—**	**3,598.2**	**0.5**	N/A	N/A	N/A	N/A
Cumulative preferred stock of subsidiaries	**215.6**	**165.2**	**50.4**	**—**	N/A	N/A	N/A	N/A
Derivatives - commodity contracts	**57.3**	**—**	**40.3**	**17.0**	78.0	—	64.8	13.2

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IPL	September 30, 2012				December 31, 2011			
	Fair Value	**Level 1**	**Level 2**	**Level 3**	Fair Value	Level 1	Level 2	Level 3
Assets:								
Money market fund investments	**$1.1**	**$1.1**	**$—**	**$—**	$—	$—	$—	$—
Derivatives - commodity contracts	**28.1**	**—**	**8.1**	**20.0**	10.6	—	1.3	9.3
Deferred proceeds	**153.9**	**—**	**—**	**153.9**	53.7	—	—	53.7
Capitalization and liabilities:								
Long-term debt	**1,696.1**	**—**	**1,696.1**	**—**	N/A	N/A	N/A	N/A
Cumulative preferred stock	**154.8**	**154.8**	**—**	**—**	N/A	N/A	N/A	N/A
Derivatives - commodity contracts	**22.8**	**—**	**18.3**	**4.5**	33.6	—	28.6	5.0

WPL	September 30, 2012				December 31, 2011			
	Fair Value	**Level 1**	**Level 2**	**Level 3**	Fair Value	Level 1	Level 2	Level 3
Assets:								
Money market fund investments	**$12.5**	**$12.5**	**$—**	**$—**	$—	$—	$—	$—
Derivatives - commodity contracts	**18.4**	**—**	**3.8**	**14.6**	5.1	—	2.1	3.0
Capitalization and liabilities:								
Long-term debt	**1,492.4**	**—**	**1,492.4**	**—**	N/A	N/A	N/A	N/A
Cumulative preferred stock	**60.8**	**10.4**	**50.4**	**—**	N/A	N/A	N/A	N/A
Derivatives - commodity contracts	**34.5**	**—**	**22.0**	**12.5**	44.4	—	36.2	8.2

Alliant Energy, IPL and WPL generally record gains and losses from IPL's and WPL's derivative instruments with offsets to regulatory assets or regulatory liabilities, based on their fuel and natural gas cost recovery mechanisms, as well as other specific regulatory authorizations. Based on these recovery mechanisms, the changes in the fair value of derivative liabilities resulted in comparable changes to regulatory assets, and the changes in the fair value of derivative assets resulted in comparable changes to regulatory liabilities on the Condensed Consolidated Balance Sheets.

The significant unobservable inputs (Level 3 inputs) used in the fair value measurement of IPL's and WPL's commodity contracts are forecasted electricity, natural gas and coal prices, and the expected volatility of such prices. Significant changes in any of those inputs would result in a significantly lower or higher fair value measurement. Information for fair value measurements using significant unobservable inputs (Level 3 inputs) for the three and nine months ended September 30 was as follows (in millions):

Alliant Energy	Derivative Assets and (Liabilities), net					
	Commodity Contracts		Foreign Contracts		Deferred Proceeds	
Three Months Ended September 30	**2012**	2011	**2012**	2011	**2012**	2011
Beginning balance, July 1	**$18.8**	$18.1	**$—**	$2.1	**$81.7**	$66.4
Total net losses (realized/unrealized) included in changes in net assets (a)	**(2.3)**	(0.1)	**—**	—	**—**	—
Transfers into Level 3 (b)	**(0.4)**	—	**—**	—	**—**	—
Transfers out of Level 3 (c)	**9.3**	—	**—**	—	**—**	—
Settlements (d)	**(7.8)**	(6.1)	**—**	(1.7)	**72.2**	21.0
Ending balance, September 30	**$17.6**	$11.9	**$—**	$0.4	**$153.9**	$87.4
The amount of total net losses for the period included in changes in net assets attributable to the change in unrealized losses relating to assets and liabilities held at September 30 (a)	**($0.7)**	($0.1)	**$—**	$—	**$—**	$—

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Alliant Energy	Derivative Assets and (Liabilities), net					
	Commodity Contracts		Foreign Contracts		Deferred Proceeds	
Nine Months Ended September 30	**2012**	2011	**2012**	2011	**2012**	2011
Beginning balance, January 1	**($0.9)**	$2.8	**$—**	$4.7	**$53.7**	$152.9
Total net losses (realized/unrealized) included in changes in net assets (a)	**(8.3)**	—	**—**	—	**—**	—
Transfers into Level 3 (b)	**(1.7)**	0.2	**—**	—	**—**	—
Transfers out of Level 3 (c)	**8.3**	—	**—**	—	**—**	—
Purchases	**35.8**	21.8	**—**	—	**—**	—
Settlements (d)	**(15.6)**	(12.9)	**—**	(4.3)	**100.2**	(65.5)
Ending balance, September 30	**$17.6**	$11.9	**$—**	$0.4	**$153.9**	$87.4
The amount of total net losses for the period included in changes in net assets attributable to the change in unrealized losses relating to assets and liabilities held at September 30 (a)	**($4.4)**	$—	**$—**	$—	**$—**	$—

IPL	Derivative Assets and (Liabilities), net					
	Commodity Contracts		Foreign Contracts		Deferred Proceeds	
Three Months Ended September 30	**2012**	2011	**2012**	2011	**2012**	2011
Beginning balance, July 1	**$14.1**	$17.5	**$—**	$—	**$81.7**	$66.4
Total net losses (realized/unrealized) included in changes in net assets (a)	**(0.2)**	(0.1)	**—**	—	**—**	—
Transfers out of Level 3 (c)	**7.4**	—	**—**	—	**—**	—
Settlements (d)	**(5.8)**	(5.0)	**—**	—	**72.2**	21.0
Ending balance, September 30	**$15.5**	$12.4	**$—**	$—	**$153.9**	$87.4
The amount of total net gains (losses) for the period included in changes in net assets attributable to the change in unrealized gains (losses) relating to assets and liabilities held at September 30 (a)	**$1.4**	($0.1)	**$—**	$—	**$—**	$—

IPL	Derivative Assets and (Liabilities), net					
	Commodity Contracts		Foreign Contracts		Deferred Proceeds	
Nine Months Ended September 30	**2012**	2011	**2012**	2011	**2012**	2011
Beginning balance, January 1	**$4.3**	$4.3	**$—**	$4.8	**$53.7**	$152.9
Total net gains (losses) (realized/unrealized) included in changes in net assets (a)	**(4.8)**	0.4	**—**	—	**—**	—
Transfers into Level 3 (b)	**(1.1)**	—	**—**	—	**—**	—
Transfers out of Level 3 (c)	**2.4**	—	**—**	—	**—**	—
Purchases	**26.8**	18.1	**—**	—	**—**	—
Sales (e)	**—**	—	**—**	(2.1)	**—**	—
Settlements (d)	**(12.1)**	(10.4)	**—**	(2.7)	**100.2**	(65.5)
Ending balance, September 30	**$15.5**	$12.4	**$—**	$—	**$153.9**	$87.4
The amount of total net gains (losses) for the period included in changes in net assets attributable to the change in unrealized gains (losses) relating to assets and liabilities held at September 30 (a)	**($0.7)**	$0.4	**$—**	$—	**$—**	$—

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WPL	Derivative Assets and (Liabilities), net			
	Commodity Contracts		Foreign Contracts	
Three Months Ended September 30	**2012**	2011	**2012**	2011
Beginning balance, July 1	**$4.7**	$0.6	**$—**	$—
Total net losses (realized/unrealized) included in changes in net assets (a)	**(2.1)**	—	**—**	—
Transfers into Level 3 (b)	**(0.4)**	—	**—**	—
Transfers out of Level 3 (c)	**1.9**	—	**—**	—
Settlements	**(2.0)**	(1.1)	**—**	—
Ending balance, September 30	**$2.1**	($0.5)	**$—**	$—
The amount of total net losses for the period included in changes in net assets attributable to the change in unrealized losses relating to assets and liabilities held at September 30 (a)	**($2.1)**	$—	**$—**	$—

WPL	Derivative Assets and (Liabilities), net			
	Commodity Contracts		Foreign Contracts	
Nine Months Ended September 30	**2012**	2011	**2012**	2011
Beginning balance, January 1	**($5.2)**	($1.5)	**$—**	($0.1)
Total net losses (realized/unrealized) included in changes in net assets (a)	**(3.5)**	(0.4)	**—**	—
Transfers into Level 3 (b)	**(0.6)**	0.2	**—**	—
Transfers out of Level 3 (c)	**5.9**	—	**—**	—
Purchases	**9.0**	3.7	**—**	—
Settlements	**(3.5)**	(2.5)	**—**	0.1
Ending balance, September 30	**$2.1**	($0.5)	**$—**	$—
The amount of total net losses for the period included in changes in net assets attributable to the change in unrealized losses relating to assets and liabilities held at September 30 (a)	**($3.7)**	($0.4)	**$—**	$—

(a) Gains and losses related to derivative assets and derivative liabilities are recorded in “Regulatory assets” and “Regulatory liabilities” on the Condensed Consolidated Balance Sheets.
(b) Markets for similar assets and liabilities became inactive and observable market inputs became unavailable for transfers into Level 3. The transfers were valued as of the beginning of the period.
(c) Observable market inputs became available for certain commodity contracts previously classified as Level 3 for transfers out of Level 3. The transfers were valued as of the beginning of the period.
(d) Settlements related to deferred proceeds are due to the change in the carrying amount of receivables sold less the allowance for doubtful accounts associated with the receivables sold and cash proceeds received from the receivables sold.
(e) The foreign exchange contract was transferred from IPL to Resources in connection with the sale of wind project assets in the second quarter of 2011.

Electric, Natural Gas and Coal Commodity Contracts - As of September 30, 2012, the fair value of Alliant Energy’s, IPL’s and WPL’s electric, natural gas and coal commodity contracts classified as Level 3, excluding FTRs, were recognized as net derivative liabilities of $5.6 million, $1.2 million and $4.4 million, respectively. These commodity contracts were valued using a market approach technique that utilizes significant observable inputs to estimate forward commodity prices. Forward electric and coal prices are estimated using market information obtained from counterparties and brokers, including bids, offers, historical transactions (including historical price differences between locations with both observable and unobservable prices) and executed trades. Forward natural gas prices are estimated using the most recent quoted observable inputs applied to future months (including historical price differences between locations with both observable and unobservable prices). Observable inputs are obtained from third-party pricing data sources and include bids, offers, historical transactions and executed trades. Forward electric price commodity curves that extend beyond currently available observable inputs utilize market prices for the most recent period for which observable inputs are available. Observable inputs include bids, offers, historical transactions and executed trades.

FTRs - As of September 30, 2012, Alliant Energy's, IPL's and WPL's FTRs classified as Level 3 were recognized as net derivative assets of $23.2 million, $16.7 million and $6.5 million, respectively. These FTRs were measured at fair value using monthly or annual auction shadow prices for identical or similar instruments from relevant closed auctions.

(10) DERIVATIVE INSTRUMENTS

Commodity Derivatives -

Purpose - Alliant Energy, IPL and WPL periodically use derivative instruments for risk management purposes to mitigate exposures to fluctuations in certain commodity prices and transmission congestion costs. Refer to Note 9 for detailed discussion of Alliant Energy's, IPL's and WPL's derivative instruments as of September 30, 2012 and December 31, 2011.

Notional Amounts - As of September 30, 2012, notional amounts by delivery year related to outstanding swap contracts, option contracts, physical forward contracts, FTRs and coal contracts that were accounted for as commodity derivative instruments were as follows (units in thousands):

	2012	2013	2014	2015	Total
Alliant Energy					
Electricity (megawatt-hours (MWhs))	1,280	3,860	2,118	876	8,134
FTRs (MWs)	16	28	—	—	44
Natural gas (dekatherms (Dths))	26,070	44,899	6,410	—	77,379
Coal (tons)	—	956	981	561	2,498
IPL					
Electricity (MWhs)	786	1,978	366	—	3,130
FTRs (MWs)	8	15	—	—	23
Natural gas (Dths)	19,274	32,309	3,235	—	54,818
WPL					
Electricity (MWhs)	494	1,882	1,752	876	5,004
FTRs (MWs)	8	13	—	—	21
Natural gas (Dths)	6,796	12,590	3,175	—	22,561
Coal (tons)	—	956	981	561	2,498

The notional amounts in the above table were computed by aggregating the absolute value of purchase and sale positions within commodities for each delivery year.

Financial Statement Presentation - Alliant Energy, IPL and WPL record derivative instruments at fair value each reporting date on the balance sheet as assets or liabilities. The fair values of current derivative assets were included in "Derivative assets," non-current derivative assets were included in "Deferred charges and other," current derivative liabilities were included in "Derivative liabilities" and non-current derivative liabilities were included in "Other long-term liabilities and deferred credits" on the Condensed Consolidated Balance Sheets as follows (in millions):

	Alliant Energy		IPL		WPL	
Commodity contracts	**September 30, 2012**	December 31, 2011	**September 30, 2012**	December 31, 2011	**September 30, 2012**	December 31, 2011
Current derivative assets	**$35.9**	$12.7	**$25.9**	$9.2	**$10.0**	$3.5
Non-current derivative assets	**10.6**	3.0	**2.2**	1.4	**8.4**	1.6
Current derivative liabilities	**37.8**	55.9	**17.9**	24.5	**19.9**	31.4
Non-current derivative liabilities	**19.5**	22.1	**4.9**	9.1	**14.6**	13.0

Alliant Energy, IPL and WPL generally record gains and losses from IPL's and WPL's derivative instruments with offsets to regulatory assets or regulatory liabilities, based on their fuel and natural gas cost recovery mechanisms, as well as other specific regulatory authorizations. Gains (losses) from commodity derivative instruments not designated as hedging instruments were recorded on the Condensed Consolidated Balance Sheets as follows (in millions):

	Alliant Energy		IPL		WPL	
	2012	2011	**2012**	2011	**2012**	2011
Three Months Ended September 30						
Regulatory assets	**($6.3)**	($23.8)	**($0.1)**	($13.3)	**($6.2)**	($10.5)
Regulatory liabilities	**15.8**	3.7	**6.9**	2.2	**8.9**	1.5
Nine Months Ended September 30						
Regulatory assets	**(38.3)**	(33.1)	**(17.3)**	(18.7)	**(21.0)**	(14.4)
Regulatory liabilities	**21.3**	8.6	**11.3**	5.4	**10.0**	3.2

Losses from commodity contracts during the nine months ended September 30, 2012 were primarily due to impacts of decreases in electricity and natural gas prices during the first quarter of 2012.

Credit Risk-related Contingent Features - Alliant Energy, IPL and WPL have entered into various agreements that contain credit risk-related contingent features including requirements for them to maintain certain credit ratings from each of the major credit rating agencies and/or limitations on their liability positions under the various agreements based upon their credit ratings. In the event of a downgrade in their credit ratings or if their liability positions exceed certain contractual limits, Alliant Energy, IPL or WPL may need to provide credit support in the form of letters of credit or cash collateral up to the amount of their exposure under the contracts, or may need to unwind the contracts and pay the underlying liability positions.

Certain of these agreements with credit risk-related contingency features are accounted for as derivative instruments. The aggregate fair value of all derivatives with credit risk-related contingent features that were in a net liability position on September 30, 2012 was $57.3 million, $22.8 million and $34.5 million for Alliant Energy, IPL and WPL, respectively. At September 30, 2012, Alliant Energy, IPL and WPL all had investment-grade credit ratings. However, IPL exceeded its liability position with one counterparty requiring it to post $0.3 million of cash collateral. If the most restrictive credit risk-related contingent features for derivative agreements in a net liability position were triggered on September 30, 2012, Alliant Energy, IPL and WPL would be required to post an additional $57.0 million, $22.5 million and $34.5 million, respectively, of credit support to their counterparties.

(11) COMMITMENTS AND CONTINGENCIES

(a) Capital Purchase Obligations - Alliant Energy and WPL have entered into capital purchase obligations that contain minimum future commitments related to capital expenditures for certain of their emission controls projects. At September 30, 2012, Alliant Energy's and WPL's minimum future commitments related to capital expenditures for the installation of scrubbers and baghouses at WPL's Columbia Units 1 and 2 to reduce SO2 and mercury emissions at the generating facility were $34 million.

(b) Operating Expense Purchase Obligations - Alliant Energy, IPL and WPL have entered into various commodity supply, transportation and storage contracts to meet their obligations to deliver electricity and natural gas to IPL's and WPL's utility customers. Alliant Energy, IPL and WPL also enter into other operating expense purchase obligations with various vendors for other goods and services. At September 30, 2012, minimum future commitments related to these operating expense purchase obligations were as follows (in millions):

	Alliant Energy	IPL	WPL
Purchased power (a):			
Duane Arnold Energy Center (DAEC) (IPL)	$271	$271	$—
Kewaunee Nuclear Power Plant (Kewaunee) (WPL)	95	—	95
Other	63	4	59
	429	275	154
Natural gas	344	208	136
Coal (b)	302	79	52
SO2 emission allowances	34	34	—
Other (c)	22	9	13
	$1,131	$605	$355

(a) Includes payments required by PPAs for capacity rights and minimum quantities of MWhs required to be purchased. Excludes contracts that are considered operating leases.
(b) Corporate Services entered into system-wide coal contracts on behalf of IPL and WPL that include minimum future commitments of $171 million that have not been directly assigned to IPL and WPL since the specific needs of each utility were not yet known as of September 30, 2012.
(c) Includes individual commitments incurred during the normal course of business that exceeded $1 million at September 30, 2012.

(c) Legal Proceedings -
Air Permitting Violation Claims - In 2009, the EPA sent a Notice of Violation (NOV) to WPL as an owner and the operator of Edgewater Generating Station (Edgewater), Nelson Dewey Generating Station (Nelson Dewey) and Columbia Energy Center (Columbia). The NOV alleges that the owners of Edgewater, Nelson Dewey and Columbia failed to comply with appropriate pre-construction review and permitting requirements and as a result violated the Prevention of Significant Deterioration (PSD) program requirements, Title V Operating Permit requirements of the Clean Air Act (CAA) and the Wisconsin state implementation plan (SIP).

In September 2010, Sierra Club filed in the U.S. District Court for the Western District of Wisconsin a complaint against WPL, as owner and operator of Nelson Dewey and Columbia, based on allegations that modifications were made at the facilities without complying with the PSD program requirements, Title V Operating Permit requirements of the CAA and state regulatory counterparts contained within the Wisconsin SIP designed to implement the CAA. In October 2010, WPL responded to these claims related to Nelson Dewey and Columbia by filing with the U.S. District Court an answer denying the Columbia allegations and a motion to dismiss the Nelson Dewey allegations based on statute of limitations arguments. In November 2010, WPL filed a motion to dismiss the Nelson Dewey and Columbia allegations based on lack of jurisdiction. Sierra Club has responded to the motions. In May 2012, the parties filed a Stipulation of Dismissal without Prejudice, and the court closed the case.

In September 2010, Sierra Club filed in the U.S. District Court for the Eastern District of Wisconsin a complaint against WPL, as owner and operator of Edgewater, which contained similar allegations regarding air permitting violations at Edgewater. In the Edgewater complaint, additional allegations were made regarding violations of emission limits for visible emissions. In February 2011, WPL responded to these claims related to Edgewater by filing with the U.S. District Court an answer denying the allegations and a motion to dismiss the allegations based on lack of jurisdiction.

Alliant Energy and WPL are defending against these allegations because they believe the projects at Edgewater, Nelson Dewey and Columbia were routine or not projected to increase emissions and therefore did not violate the requirements of the CAA. Simultaneously, WPL, the other owners of Edgewater and Columbia, the EPA and Sierra Club (collectively “the parties”) are exploring settlement options. Alliant Energy and WPL believe that the parties have reached agreement on general terms to settle these air permitting violation claims and are currently negotiating a consent decree based upon those general terms. Those terms are subject to change during the negotiations. Based on a review of existing EPA consent decrees, Alliant Energy and WPL anticipate that the final consent decree could include the installation of emission control technology, changed operating conditions (including use of fuels other than coal and retirement of units), limitations on emissions, beneficial environmental mitigation projects, and a civil penalty.

Once the parties agree to the final terms, the Court must approve the consent decree. Alliant Energy and WPL cannot predict the outcome of these claims, but believe the outcome could be significant if the parties are unable to reach final agreement, or reach final agreement on different terms than currently anticipated, or if the Court does not approve the final consent decree.

Alliant Energy and WPL currently expect to recover any material costs that could be incurred by WPL related to the terms of the final consent decree from WPL’s electric customers. Alliant Energy and WPL do not currently believe any material losses from these air permitting violation claims are both probable and reasonably estimated and therefore have not recognized any material loss contingency amounts related to these claims as of September 30, 2012.

Alliant Energy Cash Balance Pension Plan (Plan) - In February 2008, a class-action lawsuit was filed against the Plan in the U.S. District Court for the Western District of Wisconsin (Court). The complaint alleged that certain Plan participants who received distributions prior to their normal retirement age did not receive the full benefit to which they were entitled in violation of ERISA because the Plan applied an improper interest crediting rate to project the cash balance account to their normal retirement age. These Plan participants were limited to individuals who, prior to normal retirement age, received a lump-sum distribution or an annuity payment. The Court originally certified two subclasses of plaintiffs that in aggregate include all persons vested or partially vested in the Plan who received these distributions from January 1, 1998 to August 17, 2006 including: (1) persons who received distributions from January 1, 1998 through February 28, 2002; and (2) persons who received distributions from March 1, 2002 to August 17, 2006.

In June 2010, the Court issued an opinion and order that granted the plaintiffs' motion for summary judgment on liability. In December 2010, the Court issued an opinion and order that decided the interest crediting rate that the Plan used to project the cash balance accounts of the plaintiffs during the class period should have been 8.2% and that a pre-retirement mortality discount would not be applied to the damages calculation. In May 2011, the Plan was amended and the Plan subsequently made approximately $10 million in additional payments in 2011 to certain former participants in the Plan. This amendment was required based on an agreement Alliant Energy reached with the IRS, which resulted in a favorable determination letter for the Plan in 2011. In November 2011, plaintiffs filed a motion for leave to file a supplemental complaint to assert that the 2011 amendment to the Plan was itself an ERISA violation. In March 2012, the Plan and the plaintiffs each filed motions for summary judgment related to the supplemental complaint, and the plaintiffs filed a motion for class certification, seeking to amend the class definition and for appointment of class representatives and class counsel.

On July 2, 2012, the Court issued an opinion and order granting plaintiffs' motion for class certification, but only as to the interest crediting rate and the pre-retirement mortality discount claims of lump-sum recipients. As a result of the opinion and order, two new subclasses were certified in lieu of the prior subclass certification. Subclass A involves persons who received a lump-sum distribution between January 1, 1998 and August 17, 2006 and who received an interest crediting rate of less than 8.2% under the Plan as amended in May 2011. Subclass B involves persons who received a lump-sum distribution between January 1, 1998 and August 17, 2006 and who would have received a larger benefit under the Plan as amended in May 2011 if a pre-retirement mortality discount had not been applied. In the opinion and order the Court then granted plaintiffs' motion for summary judgment as to the two subclasses, and denied as moot the parties' motions for summary judgment with respect to issues beyond the two subclasses. In August 2012, as amended in September 2012, the Court entered a final judgment for the two subclasses in the total amount of approximately $18.7 million. The judgment amount includes pre-judgment interest through July 2012 and takes into account the approximate $10 million of additional benefits paid by the Plan following the Plan amendment in 2011. The judgment amount does not include any award for plaintiffs' attorney's fees or costs. In September 2012, the plaintiffs filed a motion for payment of plaintiffs' attorney's fees and costs in the amount of $9.6 million, of which $4.3 million was requested to be paid out of the common fund awarded to the two subclasses in the September 2012 judgment. The Plan expects to contest the request for plaintiffs' attorney's fees and costs to be paid by the Plan. In September 2012, the Plan appealed the judgment, and the interlocutory orders that led to the judgment, to the Seventh Circuit Court of Appeals, and the plaintiffs filed a cross appeal in October 2012. Alliant Energy, IPL and WPL have not recognized any material loss contingency amounts for the final judgment of damages as of September 30, 2012, and do not believe the final outcome of the plaintiffs' motion for attorney's fees and costs will have a material impact on their financial condition or results of operations. A material loss contingency for the judgment will not be recognized unless a final unappealable ruling is received, or a settlement is reached, which results in an amendment to the Plan and payment of additional benefits to Plan participants. Alliant Energy, IPL and WPL are currently unable to predict the final outcome of the class-action lawsuit or the ultimate impact on their financial condition or results of operations but believe an adverse outcome could have a material effect on their retirement plan funding and expense.

RMT Contract Disputes - In September 2011, RMT filed a lawsuit in the U.S. District Court for the Western District of Wisconsin alleging, among other things, breach of contract against Cable System Installation (CSI), a subcontractor to RMT on several solar projects in New Jersey. The complaint alleges that CSI breached its contract with RMT by failing to complete the work, by failing to complete the work in a timely manner, by failing to perform work according to the contract, for abandonment of work, and for other related claims. RMT incurred additional costs to replace CSI and to complete CSI's work with alternative subcontractors, incurred liquidated damages assessed by the project owners due to project delays, and had liens filed by CSI's vendors that CSI has not paid. The lawsuit seeks to recover all costs incurred by RMT as a result of the breaches of contract by CSI. CSI filed an answer and counterclaims against RMT asserting that RMT owes CSI additional amounts for work performed under the contract that have not been paid to date. CSI also filed a motion requesting the case be transferred to New Jersey that has subsequently been denied by the court. CSI has filed liens against the projects based on claims that they have not been paid for work performed under the contract with RMT and has filed lawsuits in New Jersey to foreclose upon the liens that it has filed in that jurisdiction. Vendors of CSI have also filed liens against the projects based on claims that they have not been paid as required under their agreements with CSI. Three vendors of CSI have filed lawsuits in New Jersey including claims against both CSI and RMT resulting from work allegedly performed by the three vendors but not paid by CSI or RMT. As of September 30, 2012, RMT posted bonds to discharge liens of $16 million filed against the New Jersey project sites by CSI and CSI's vendors. Alliant Energy does not currently believe any material losses from these claims are both probable and reasonably estimated and therefore has not recognized any material loss contingency amounts related to these claims as of September 30, 2012. Alliant Energy is currently not able to estimate the possible loss or range of possible loss related to these claims given the state of the lawsuits. Alliant Energy also has not recognized any material benefits from the lawsuit filed by RMT against CSI as of September 30, 2012.

(d) Guarantees - RMT provides renewable energy services to clients throughout the U.S., including facility siting, permitting, design, procurement, construction and high voltage connection services for wind and solar projects. Alliant Energy has guaranteed RMT's performance obligations related to certain of these projects. As of September 30, 2012, Alliant Energy had $598 million of performance guarantees outstanding, with $262 million, $289 million and $47 million expiring in 2013, 2014 and 2015, respectively. RMT has also provided surety bonds in support of the payment and performance obligations of certain of these projects and Alliant Energy has guaranteed RMT's indemnity obligations to the surety company. As of September 30, 2012, Alliant Energy had $79 million in surety bonds and related Alliant Energy performance guarantees outstanding, with $70 million expiring in 2012 and $9 million expiring in 2013. Alliant Energy currently believes that no material cash payments will be made under any of these obligations. Alliant Energy has not recognized any material liabilities related to these obligations as of September 30, 2012.

Alliant Energy continues to guarantee the abandonment obligations of Whiting Petroleum Corporation (Whiting) under the Point Arguello partnership agreements following the sale of Alliant Energy's remaining interest in Whiting in 2004. The guarantee does not include a maximum limit. As of September 30, 2012, the present value of the abandonment obligations is estimated at $29 million. Alliant Energy believes that no payments will be made under this guarantee. Alliant Energy has not recognized any material liabilities related to this guarantee as of September 30, 2012.

(e) Environmental Matters -
Manufactured Gas Plant (MGP) Sites - IPL and WPL have current or previous ownership interests in 40 and 14 sites, respectively, previously associated with the production of gas for which they may be liable for investigation, remediation and monitoring costs. IPL and WPL have received letters from state environmental agencies requiring no further action at 13 and 9 of these sites, respectively. Additionally, IPL has met state environmental agency expectations at 3 additional sites requiring no further action for soil remediation. IPL and WPL are working pursuant to the requirements of various federal and state agencies to investigate, mitigate, prevent and remediate, where necessary, the environmental impacts to property, including natural resources, at and around the sites in order to protect public health and the environment.

Alliant Energy, IPL and WPL record environmental liabilities related to these MGP sites based upon periodic studies. Such amounts are based on the best current estimate of the remaining amount to be incurred for investigation, remediation and monitoring costs for those sites where the investigation process has been or is substantially completed, and the minimum of the estimated cost range for those sites where the investigation is in its earlier stages. There are inherent uncertainties associated with the estimated remaining costs for MGP projects primarily due to unknown site conditions and potential changes in regulatory agency requirements. It is possible that future cost estimates will be greater than current estimates as the investigation process proceeds and as additional facts become known. The amounts recognized as liabilities are reduced for expenditures incurred and are adjusted as further information develops or circumstances change. Costs of future expenditures for environmental remediation obligations are not discounted. Management currently estimates the range of remaining costs to be incurred for the investigation, remediation and monitoring of these sites to be $19 million ($17 million for IPL and $2 million for WPL) to $44 million ($40 million for IPL and $4 million for WPL). At September 30, 2012, Alliant Energy, IPL and WPL recorded $30 million, $27 million and $3 million, respectively, in current and non-current environmental liabilities for their remaining costs to be incurred for these MGP sites.

Other Environmental Contingencies - In addition to the environmental liabilities discussed above, Alliant Energy, IPL and WPL are also monitoring various environmental regulations that may have a significant impact on their future operations. Given uncertainties regarding the outcome, timing and compliance plans for these environmental matters, Alliant Energy, IPL and WPL are currently not able to determine the complete financial impact of these regulations but do believe that future capital investments and/or modifications to their electric generating facilities to comply with these regulations could be significant. Specific current, proposed or potential environmental matters that may require significant future expenditures by Alliant Energy, IPL and WPL include, among others: CAIR, CSAPR, Clean Air Visibility Rule (CAVR), Utility MACT Rule, Wisconsin State Mercury Rule, Wisconsin RACT Rule, Ozone National Ambient Air Quality Standards (NAAQS) Rule, Fine Particle NAAQS Rule, Nitrogen Dioxide NAAQS Rule, SO2 NAAQS Rule, Industrial Boiler and Process Heater MACT Rule, Federal Clean Water Act including Section 316(b), Wisconsin and Iowa State Thermal Rules, Hydroelectric Fish Passage Device, Coal Combustion Residuals, Polychlorinated Biphenyls, and various legislation and EPA regulations to monitor and regulate the emission of greenhouse gases (GHG), including the EPA New Source Performance Standard (NSPS) for GHG Emissions from Electric Utilities and the EPA GHG Tailoring Rule. Some recent developments concerning these environmental matters are included below:

Air Quality -
CSAPR - In August 2012, the D.C. Circuit Court issued its opinion vacating and remanding CSAPR for further revision to the EPA. The D.C. Circuit Court order also requires the EPA to continue administering CAIR pending the promulgation of a valid replacement for CSAPR. The requirements of CSAPR remain subject to further review by the D.C. Circuit Court and the EPA.

CAVR - In June 2012, the EPA published a final rule that would allow Best Available Retrofit Technology Rule (BART) obligations for SO2 and NOx emissions to be fulfilled by compliance with CSAPR. In June 2012, the EPA also finalized the Iowa and Minnesota CAVR plans, and in August 2012, the EPA finalized the Wisconsin CAVR plan. The Iowa, Minnesota and Wisconsin CAVR plans would require compliance with CSAPR to fulfill BART requirements for SO2 and NOx emission reductions. In August 2012, CSAPR requirements were vacated by the D.C. Circuit Court and the related rule that allowed for CAVR BART obligations to be met by CSAPR also became subject to legal challenges that are pending in the D.C. Circuit Court. It is unknown whether the EPA will allow BART to be fulfilled by CAIR, a modified CSAPR or another rule. This outcome remains uncertain pending the ongoing D.C. Circuit Court's review of these regulations and the EPA's responses to resolve the court orders on these rules.

Ozone NAAQS Rule - In May 2012, the EPA issued a final rule that classifies Sheboygan County in Wisconsin as marginal non-attainment, which requires this area to achieve the eight-hour ozone NAAQS by December 2015. WPL operates Edgewater and the Sheboygan Falls Energy Facility in Sheboygan County, Wisconsin.

Fine Particle NAAQS Rule - In June 2012, the EPA issued a proposed rule revising the fine particle primary NAAQS (PM2.5 NAAQS). The proposed rule would strengthen the annual standard from 15 micrograms per cubic meter (ug/m3) to a level between 12 ug/m3 and 13 ug/m3. In addition, the proposal would set a new 24-hour standard to improve visibility. The EPA is under a court order to issue the final rule by December 2012. The EPA is expected to designate non-attainment areas for the revised PM2.5 NAAQS by December 2014. Compliance with the final rule is expected to be required by 2019 for non-attainment areas designated in 2014.

Water Quality -
Hydroelectric Fish Passages Device - In March 2012, the Federal Energy Regulatory Commission (FERC) extended the deadline to install an agency-approved fish passage device at WPL's Prairie du Sac hydro plant to July 1, 2015.

GHG Emissions -
EPA NSPS for GHG Emissions from Electric Utilities - In April 2012, the EPA published proposed NSPS for GHG, including carbon dioxide (CO2) emissions from new fossil-fueled electric generating units (EGUs) larger than 25 MW (not including simple-cycle combustion turbines), with an output-based emissions rate limitation of 1,000 pounds of CO2 per MWh. This emissions rate limitation is expected to be effective upon the EPA's issuance of the final rule in the second quarter of 2013.

(12) SEGMENTS OF BUSINESS
Alliant Energy - Certain financial information relating to Alliant Energy's business segments is as follows. As of September 30, 2012, Alliant Energy's RMT business qualified as assets and liabilities held for sale. The operating results of RMT have been separately classified and reported as discontinued operations in Alliant Energy's Condensed Consolidated Statements of Income. As a result, Alliant Energy no longer reports "Non-regulated - RMT" segment information. Intersegment revenues were not material to Alliant Energy's operations.

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	Utility				Non-Regulated,	Alliant Energy
	Electric	Gas	Other	Total	Parent and Other	Consolidated
				(in millions)		
Three Months Ended September 30, 2012						
Operating revenues	**$815.3**	**$46.8**	**$12.2**	**$874.3**	**$13.3**	**$887.6**
Operating income	**203.1**	**0.8**	**1.5**	**205.4**	**8.3**	**213.7**
Amounts attributable to Alliant Energy common shareowners:						
Income (loss) from continuing operations, net of tax				**159.2**	**(10.2)**	**149.0**
Income from discontinued operations, net of tax				**—**	**1.7**	**1.7**
Net income (loss) attributable to Alliant Energy common shareowners				**159.2**	**(8.5)**	**150.7**
Three Months Ended September 30, 2011						
Operating revenues	$796.9	$46.4	$15.8	$859.1	$11.8	$870.9
Operating income (loss)	206.1	(2.8)	0.1	203.4	6.0	209.4
Amounts attributable to Alliant Energy common shareowners:						
Income (loss) from continuing operations, net of tax				148.9	(12.0)	136.9
Loss from discontinued operations, net of tax				—	(14.9)	(14.9)
Net income (loss) attributable to Alliant Energy common shareowners				148.9	(26.9)	122.0

	Utility				Non-Regulated,	Alliant Energy
	Electric	Gas	Other	Total	Parent and Other	Consolidated
				(in millions)		
Nine Months Ended September 30, 2012						
Operating revenues	**$2,000.3**	**$263.9**	**$39.7**	**$2,303.9**	**$39.7**	**$2,343.6**
Operating income	**354.0**	**32.1**	**4.7**	**390.8**	**27.3**	**418.1**
Amounts attributable to Alliant Energy common shareowners:						
Income from continuing operations, net of tax				**237.4**	**16.4**	**253.8**
Loss from discontinued operations, net of tax				**—**	**(2.3)**	**(2.3)**
Net income attributable to Alliant Energy common shareowners				**237.4**	**14.1**	**251.5**
Nine Months Ended September 30, 2011						
Operating revenues	$2,037.7	$342.5	$45.8	$2,426.0	$34.6	$2,460.6
Operating income (loss)	357.6	34.0	(2.3)	389.3	18.0	407.3
Amounts attributable to Alliant Energy common shareowners:						
Income from continuing operations, net of tax				236.0	23.2	259.2
Loss from discontinued operations, net of tax				—	(12.6)	(12.6)
Net income attributable to Alliant Energy common shareowners				236.0	10.6	246.6

IPL - Certain financial information relating to IPL's business segments is as follows. Intersegment revenues were not material to IPL's operations.

	Electric	Gas	Other	Total
		(in millions)		
Three Months Ended September 30, 2012				
Operating revenues	**$456.6**	**$29.6**	**$11.5**	**$497.7**
Operating income	**109.5**	**0.6**	**1.9**	**112.0**
Earnings available for common stock				**103.3**
Three Months Ended September 30, 2011				
Operating revenues	$443.2	$27.5	$13.8	$484.5
Operating income (loss)	117.5	(1.3)	0.3	116.5
Earnings available for common stock				98.3
Nine Months Ended September 30, 2012				
Operating revenues	**$1,070.7**	**$149.2**	**$37.2**	**$1,257.1**
Operating income	**149.3**	**15.6**	**6.4**	**171.3**
Earnings available for common stock				**115.2**
Nine Months Ended September 30, 2011				
Operating revenues	$1,097.3	$198.1	$40.7	$1,336.1
Operating income	162.3	15.1	4.7	182.1
Earnings available for common stock				117.7

WPL - Certain financial information relating to WPL's business segments is as follows. Intersegment revenues were not material to WPL's operations.

	Electric	Gas	Other	Total
		(in millions)		
Three Months Ended September 30, 2012				
Operating revenues	**$358.7**	**$17.2**	**$0.7**	**$376.6**
Operating income	**93.6**	**0.2**	**(0.4)**	**93.4**
Earnings available for common stock				**55.9**
Three Months Ended September 30, 2011				
Operating revenues	$353.7	$18.9	$2.0	$374.6
Operating income (loss)	88.6	(1.5)	(0.2)	86.9
Earnings available for common stock				50.6
Nine Months Ended September 30, 2012				
Operating revenues	**$929.6**	**$114.7**	**$2.5**	**$1,046.8**
Operating income (loss)	**204.7**	**16.5**	**(1.7)**	**219.5**
Earnings available for common stock				**122.2**
Nine Months Ended September 30, 2011				
Operating revenues	$940.4	$144.4	$5.1	$1,089.9
Operating income (loss)	195.3	18.9	(7.0)	207.2
Earnings available for common stock				118.3

(13) DISCONTINUED OPERATIONS AND ASSETS AND LIABILITIES HELD FOR SALE
In March 2011, Alliant Energy sold its Industrial Energy Applications, Inc. (IEA) business to narrow its strategic focus and risk profile and received net proceeds of $5 million. In June 2011, RMT sold its environmental business unit and received net proceeds of $12 million.

Alliant Energy is currently pursuing the disposal of the remainder of its RMT business in order to narrow its strategic focus and risk profile. Alliant Energy currently expects to complete the disposal of RMT in 2012. The RMT business qualified as assets and liabilities held for sale as of September 30, 2012.

The operating results of RMT and IEA have been separately classified and reported as discontinued operations in Alliant Energy's Condensed Consolidated Statements of Income. A summary of the components of discontinued operations in Alliant Energy's Condensed Consolidated Statements of Income for the three and nine months ended September 30 was as follows (in millions):

	Three Months		Nine Months	
	2012	2011	**2012**	2011
Operating revenues	**$94.5**	$150.7	**$243.0**	$326.6
Operating expenses	**91.7**	175.0	**246.6**	346.0
Interest expense and other	**0.2**	(0.2)	**0.4**	(0.1)
Income (loss) before income taxes	**2.6**	(24.1)	**(4.0)**	(19.3)
Income tax expense (benefit)	**0.9**	(9.2)	**(1.7)**	(6.7)
Income (loss) from discontinued operations, net of tax	**$1.7**	($14.9)	**($2.3)**	($12.6)

A summary of the assets and liabilities held for sale on Alliant Energy's Condensed Consolidated Balance Sheets was as follows (in millions):

	September 30, 2012	December 31, 2011
Assets held for sale:		
Property, plant and equipment, net	**$—**	$3.8
Current assets	**51.1**	115.5
Other assets	**0.3**	0.3
Total assets held for sale	**51.4**	119.6
Liabilities held for sale:		
Current liabilities	**66.0**	62.0
Other long-term liabilities and deferred credits	**0.1**	0.1
Total liabilities held for sale	**66.1**	62.1
Net assets (liabilities) held for sale	**($14.7)**	$57.5

A summary of the components of cash flows for discontinued operations for the nine months ended September 30 was as follows (in millions):

	2012	2011
Net cash flows from (used for) operating activities	**$72.0**	($79.5)
Net cash flows from (used for) investing activities	**(0.2)**	11.6
Net cash flows from (used for) financing activities (a)	**(71.7)**	49.6

(a) Includes intercompany borrowings.

(14) ASSET RETIREMENT OBLIGATIONS (AROs)
A reconciliation of the changes in AROs associated with long-lived assets is as follows (in millions):

	Alliant Energy		IPL		WPL	
	2012	2011	**2012**	2011	**2012**	2011
Balance, January 1	**$91.1**	$75.9	**$56.2**	$43.6	**$34.9**	$32.3
Revisions in estimated cash flows (a)	**(9.9)**	7.8	**(9.2)**	7.7	**(0.7)**	0.1
Liabilities settled	**(2.6)**	(0.5)	**(2.5)**	(0.4)	**(0.1)**	(0.1)
Liabilities incurred (b)	**16.0**	4.0	**—**	3.1	**7.6**	0.9
Accretion expense	**2.6**	3.4	**1.4**	2.1	**1.2**	1.3
Balance, September 30	**$97.2**	$90.6	**$45.9**	$56.1	**$42.9**	$34.5

(a) For the nine months ended September 30, 2012 and 2011, IPL recorded revisions in estimated cash flows of ($8.2) million and $7.0 million, respectively, based on revised remediation timing and cost information for asbestos remediation at its Sixth Street Generating Station.
(b) For the nine months ended September 30, 2012, Resources recorded AROs of $8.4 million related to its Franklin County wind project and WPL recorded AROs of $7.6 million related to its Nelson Dewey generating station.

(15) VARIABLE INTEREST ENTITIES (VIEs)
After making an ongoing exhaustive effort, Alliant Energy and WPL concluded they were unable to obtain the information necessary from the counterparty (a subsidiary of Calpine Corporation) for the Riverside PPA for Alliant Energy and WPL to determine whether the counterparty is a VIE and if WPL is the primary beneficiary. This PPA is currently accounted for as an operating lease. The counterparty for the Riverside PPA sells a portion of its generating capacity to WPL and can sell its energy output to WPL. Alliant Energy's and WPL's maximum exposure to loss from this PPA is undeterminable due to the inability to obtain the necessary information to complete such evaluation. Alliant Energy's (primarily WPL's) costs, excluding fuel costs, related to the Riverside PPA were $29.7 million and $57.7 million for the three and nine months ended September 30, 2012, and $28.5 million and $55.4 million for the three and nine months ended September 30, 2011, respectively.

In April 2012, the PSCW approved WPL's Certificate of Authority (CA) application to acquire Riverside for approximately $393 million. In June 2012, FERC approved WPL's application to acquire Riverside. In August 2012, the waiting period under the Hart-Scott-Rodino Antitrust Improvements Act of 1976, as amended (HSR Act), required for WPL to acquire Riverside expired. WPL's purchase of Riverside would replace the 490 MW of electricity output currently obtained from the Riverside PPA to meet the long-term energy needs of its customers. WPL currently plans to complete the acquisition in December 2012.

(16) RELATED PARTIES
System Coordination and Operating Agreement - IPL and WPL are parties to a system coordination and operating agreement whereby Corporate Services serves as agent on behalf of IPL and WPL. The agreement, which has been approved or reviewed by FERC and all state regulatory bodies having jurisdiction, provides a contractual basis for coordinated planning, construction, operation and maintenance of the interconnected electric generation systems of IPL and WPL. As agent of the agreement, Corporate Services enters into energy, capacity, ancillary services, and transmission sale and purchase transactions. Corporate Services allocates such sales and purchases among IPL and WPL based on procedures included in the agreement. The sales credited to and purchases billed to IPL and WPL for the three and nine months ended September 30 were as follows (in millions):

	IPL				WPL			
	Three Months		Nine Months		Three Months		Nine Months	
	2012	2011	**2012**	2011	**2012**	2011	**2012**	2011
Sales credited	**$3**	$6	**$7**	$26	**$4**	$7	**$10**	$23
Purchases billed	**87**	93	**237**	238	**13**	20	**50**	56

Service Agreement - Pursuant to a service agreement, IPL and WPL receive various administrative and general services from an affiliate, Corporate Services. These services are billed to IPL and WPL at cost based on expenses incurred by Corporate Services for the benefit of IPL and WPL, respectively. These costs consisted primarily of employee compensation, benefits and fees associated with various professional services. The amounts billed to IPL and WPL for the three and nine months ended September 30 were as follows (in millions):

	IPL				WPL			
	Three Months		Nine Months		Three Months		Nine Months	
	2012	2011	**2012**	2011	**2012**	2011	**2012**	2011
Corporate Services billings	**$34**	$37	**$97**	$117	**$26**	$29	**$76**	$93

Net intercompany payables to Corporate Services were as follows (in millions):

	IPL		WPL	
	September 30, 2012	December 31, 2011	**September 30, 2012**	December 31, 2011
Net payables to Corporate Services	**$80**	$82	**$49**	$48

ATC - Pursuant to various agreements, WPL receives a range of transmission services from ATC. WPL provides operation, maintenance, and construction services to ATC. WPL and ATC also bill each other for use of shared facilities owned by each party. The related amounts billed between the parties for the three and nine months ended September 30 were as follows (in millions):

	Three Months		Nine Months	
	2012	2011	**2012**	2011
ATC billings to WPL	**$22**	$23	**$67**	$67
WPL billings to ATC	**3**	2	**7**	8

WPL owed ATC net amounts of $6 million as of September 30, 2012 and $6 million as of December 31, 2011.

IPL's Sale of Certain Wind Project Assets to Resources - Pursuant to a wind development asset purchase and sale agreement, IPL sold Resources wind project assets for the Franklin County wind project at cost in the second quarter of 2011 for $115.3 million.

(17) EARNINGS PER SHARE

A reconciliation of the weighted average common shares outstanding used in the basic and diluted earnings per weighted average common share (EPS) calculation for the three and nine months ended September 30 was as follows (in thousands):

	Three Months		Nine Months	
	2012	2011	**2012**	2011
Weighted average common shares outstanding:				
Basic EPS calculation	**110,768**	110,647	**110,747**	110,613
Effect of dilutive share-based awards	**11**	48	**16**	55
Diluted EPS calculation	**110,779**	110,695	**110,763**	110,668

For the three and nine months ended September 30, 2012 and 2011, there were no potentially dilutive securities excluded from the calculation of diluted EPS.

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS (MDA)

This MDA includes information relating to Alliant Energy, IPL and WPL, as well as Resources and Corporate Services. Where appropriate, information relating to a specific entity has been segregated and labeled as such. The following discussion and analysis should be read in conjunction with the Condensed Consolidated Financial Statements and Combined Notes to Condensed Consolidated

Financial Statements included in this report as well as the financial statements, notes and MDA included in the 2011 Form 10-K. Unless otherwise noted, all “per share” references in MDA refer to earnings per diluted share.

CONTENTS OF MDA

Alliant Energy's, IPL's and WPL's MDA consists of the following information:

EXECUTIVE SUMMARY

Description of Business

General - Alliant Energy is an investor-owned public utility holding company whose primary subsidiaries are IPL, WPL, Resources and Corporate Services. IPL is a public utility engaged principally in the generation and distribution of electricity and the distribution and transportation of natural gas in selective markets in Iowa and southern Minnesota. WPL is a public utility engaged principally in the generation and distribution of electricity and the distribution and transportation of natural gas in selective markets in southern and central Wisconsin. WPL also owns an approximate 16% interest in ATC, a transmission-only utility operating in Wisconsin, Michigan, Illinois and Minnesota. Resources is the parent company for Alliant Energy's non-regulated businesses. Corporate Services provides administrative services to Alliant Energy and its subsidiaries. An illustration of Alliant Energy's primary businesses is shown below.

Alliant Energy

Utility and Corporate Services
- Electric and gas services in IA (IPL)
- Electric and gas services in WI (WPL)
- 16% interest in ATC (WPL)
- Electric and gas services in MN (IPL)
- Corporate Services

Non-regulated and Parent (a)
- Transportation (Resources)
- Non-regulated Generation (Resources)
- Parent Company

(a) In 2012, Alliant Energy announced plans to sell RMT in 2012. As of September 30, 2012, Alliant Energy's RMT business qualified as assets and liabilities held for sale. The operating results of RMT have been separately classified and reported as discontinued operations in Alliant Energy's Condensed Consolidated Statements of Income.

Financial Results

Alliant Energy's net income and EPS attributable to Alliant Energy common shareowners for the third quarter were as follows (dollars in millions, except per share amounts):

	2012		2011	
	Income (Loss)	**EPS**	Income (Loss)	EPS
Continuing operations:				
Utility and Corporate Services	**$160.5**	**$1.45**	$148.9	$1.35
Non-regulated and parent	**(11.5)**	**(0.11)**	(12.0)	(0.12)

Income from continuing operations	**149.0**	**1.34**	136.9	1.23
Income (loss) from discontinued operations	**1.7**	**0.02**	(14.9)	(0.13)
Net income	**$150.7**	**$1.36**	$122.0	$1.10

The table above includes utility and Corporate Services, and non-regulated and parent EPS from continuing operations, which are non-GAAP financial measures. Alliant Energy believes utility and Corporate Services, and non-regulated and parent EPS from continuing operations are useful to investors because they facilitate an understanding of segment performance and trends and provide additional information about Alliant Energy's operations on a basis consistent with the measures that management uses to manage its operations and evaluate its performance. Alliant Energy's management also uses utility and Corporate Services EPS from continuing operations to determine incentive compensation.

Utility and Corporate Services - Higher income from continuing operations in the third quarter of 2012 compared to the same period in 2011 was primarily due to:

- $0.06 per share related to the impact of IPL's electric tax benefit rider in the third quarter of 2012 compared to the third quarter of 2011, which is not expected to have a material impact on the full year results;
- an estimated $0.04 per share increase in revenues from higher electric sales in the third quarter of 2012 compared to the third quarter of 2011 due to weather conditions;
- $0.03 per share of higher electric margins related to changes in the recovery of electric production fuel and energy purchases at WPL;
- $0.02 per share of charges for emission allowance forward contracts in the third quarter of 2011; and
- $0.02 per share of AFUDC related to emission controls projects at WPL in the third quarter of 2012.

These items were partially offset by:

- $0.02 per share of higher purchased electric capacity expenses related to the DAEC and Kewaunee PPAs in the third quarter of 2012 compared to the third quarter of 2011;
- $0.02 per share related to a contract cancellation charge at IPL in the third quarter of 2012; and
- $0.02 per share of higher depreciation expense in the third quarter of 2012 compared to the third quarter of 2011.

Non-regulated and parent - Higher income from continuing operations in the third quarter of 2012 compared to the same period in 2011 was primarily due to $0.02 per share of lower income tax expense at the parent company due to quarterly effective tax rate adjustments and higher earnings from the Transportation business. These items were substantially offset by a $0.02 per share decrease related to the impact of IPL's electric tax benefit rider at the parent company in the third quarter of 2012 compared to the third quarter of 2011. The quarterly effective tax rate adjustments and the tax benefit rider at the parent are not expected to have a material impact on the full year results.

Refer to "Alliant Energy's Results of Operations," "IPL's Results of Operations" and "WPL's Results of Operations" for additional details regarding the various factors impacting their respective earnings during the third quarters of 2012 and 2011.

Strategic Overview

Alliant Energy's, IPL's and WPL's strategic plans focus on their core business of delivering regulated electric and natural gas service in Iowa, Wisconsin and Minnesota. The strategic plans are built upon three key elements: competitive costs, safe and reliable service and balanced generation. The strategic plans for Alliant Energy, IPL and WPL include purchasing and/or constructing new natural gas-fired electric generating facilities; implementing emission controls and performance upgrades at their newer, larger and most efficient coal-fired electric generating facilities, and fuel switching at, and retirement of, certain older, smaller and less efficient generating facilities; entering into a new nuclear generation PPA related to DAEC; constructing a new wind generating facility at Resources; and evaluating potential future development of existing utility wind sites. Key strategic plan developments impacting Alliant Energy, IPL and WPL during 2012 include:

- April 2012 - The PSCW approved WPL's CA application to acquire Riverside for approximately $393 million. In June 2012, FERC approved WPL's application to acquire Riverside. In August 2012, the waiting period under the HSR Act required for WPL to purchase Riverside expired. WPL currently plans to complete the acquisition in December 2012.
- April 2012 - IPL and MidAmerican each filed an updated Emissions Plan and Budget (EPB) with the IUB. IPL's EPB includes emission controls projects for Ottumwa Unit 1 and Lansing Unit 4. MidAmerican's EPB includes emission controls projects for George Neal Units 3 and 4. Alliant Energy and IPL currently expect the IUB to issue their decisions on IPL's and MidAmerican's EPBs by the first quarter of 2013.
- July 2012 - WPL announced plans to retire Edgewater Unit 3 and Nelson Dewey Units 1 and 2 by December 31, 2015, and fuel switch or retire Edgewater Unit 4 by December 31, 2018, subject to necessary approvals.
- July 2012 - WPL filed a CA application with the PSCW to install a scrubber and baghouse system at Edgewater Unit 5 to reduce SO_2 emissions at the generating facility. WPL expects a decision from the PSCW regarding this emission controls project by the second quarter of 2013. Subject to regulatory approval of the project and the timing of such approvals, WPL expects to begin construction of the project in 2014 and place it in service in 2016.

- August 2012 - IPL announced it expects to file in the fourth quarter of 2012 for regulatory approvals to construct an approximate 600 MW natural gas-fired combined-cycle electric generating facility in Marshalltown, Iowa. The advanced rate-making principles filing is expected to include a fixed cost cap of $700 million, excluding AFUDC and transmission upgrade costs, and a return on common equity of 11.25%. The filing is also expected to include a request that any costs incurred in excess of the cost cap be incorporated into rates if determined to be reasonable and prudent. IPL expects to receive decisions on the required regulatory approvals for the new facility by 2014. Subject to regulatory approvals of the new facility and the timing of such approvals, IPL expects to begin construction of the facility in 2014 and place it in service by the second quarter of 2017.

- August 2012 - IPL filed for regulatory approvals to enter into a new PPA that was recently negotiated with NER, a subsidiary of NextEra Energy, Inc., for the purchase of capacity and energy generated by DAEC located near Palo, Iowa. These filings with the IUB will seek authority to recover the Iowa retail portion of the cost of the new PPA from Iowa retail electric customers through the energy adjustment clause. IPL expects to receive the IUB's decision on the new PPA by early 2013.
- November 2012 - IPL announced plans to retire Lansing Unit 3 and Dubuque Units 3 and 4 by December 31, 2014, and Fox Lake Units 1 and 3, Sutherland Units 1 and 3 and various other units by December 31, 2016. The retirement of IPL's Fox Lake Units 1 and 3 and Sutherland Units 1 and 3 is contingent on the approval and construction of the proposed Marshalltown Generating Station, among other necessary approvals.

Refer to "Strategic Overview" for additional details regarding strategic plan developments.

Rate Matters

Alliant Energy's utility subsidiaries, IPL and WPL, are subject to federal regulation by FERC, which has jurisdiction over wholesale electric rates, and state regulation in Iowa, Wisconsin and Minnesota for retail utility rates. Key regulatory developments impacting Alliant Energy, IPL and WPL during 2012 include:

- May 2012 - IPL filed a request with the IUB to increase annual rates for its Iowa retail gas customers by $15 million, or approximately 6%, to recover increased capital investments since IPL's last Iowa retail gas rate case filed in 2005. IPL's request included a proposal to utilize approximately $36 million of regulatory liabilities over a three-year period to credit bills of Iowa retail gas customers to help mitigate the impact of the proposed final rate increase on such customers. In conjunction with the filing, IPL implemented an interim retail gas rate increase of $9 million, or approximately 3%, on an annual basis, effective June 4, 2012, without regulatory review and subject to refund pending determination of final rates from the request. In August 2012, IPL, the Iowa OCA and the Iowa Consumers Coalition filed a unanimous settlement proposal with the IUB that includes an increase in annual rates for IPL's Iowa retail gas customers of $11 million, a 9.6% return on common equity after the application of double leverage and the gas tax benefit rider as proposed by IPL. The IUB is expected to issue its decision for this rate case by April 2013.
- May 2012 - IPL filed a request with the IUB for proposed changes to the energy adjustment clause rules in Iowa to include cost recovery of emission control chemicals and impacts of future EPA rule changes, including recovery of certain emission allowance costs. IPL also proposed to allow the option of including production tax credits and renewable energy credit revenues in the energy adjustment clause rules. IPL anticipates a decision by the IUB by the first quarter of 2013.
- May 2012 - The PSCW issued an order approving the implementation of updated depreciation rates for WPL effective January 1, 2013 as a result of a recently completed depreciation study. The updated depreciation rates reflect recovery of the remaining net book value of Nelson Dewey Units 1 and 2, and Edgewater Unit 3 over a 10-year period beginning January 1, 2013.
- July 2012 - WPL received an order from the PSCW authorizing WPL to implement a decrease in annual base rates for WPL's retail gas customers of $13 million effective January 1, 2013 followed by a freeze of such gas base rates through the end of 2014. The order also granted WPL authority to maintain customer base rates for its retail electric customers at their current levels through the end of 2014. Recovery of the costs for the planned acquisition of Riverside, the SCR project at Edgewater Unit 5 and the scrubber and baghouse projects at Columbia Units 1 and 2 is included in the order. The recovery of the costs for these capital projects is offset by decreases in rate base resulting from increased net deferred tax liabilities, the impact of changes in the amortizations of regulatory assets and regulatory liabilities, and the reduction of capacity payments. The order also included a return on common equity of 10.4% and the following related provisions: (1) WPL may request a change in retail base rates if its annual return on common equity falls below 8.5%; and (2) WPL must defer a portion of its earnings if its annual return on common equity exceeds 10.65%. The amount of earnings WPL must defer is equal to 50% of its excess earnings between 10.66% and 11.40% and 100% of any excess earnings above 11.40%.
- October 2012 - WPL received an oral decision from the PSCW authorizing an annual retail electric rate decrease of $29 million, or approximately 3%, to reflect anticipated decreases in retail fuel-related costs in 2013. WPL currently anticipates the 2013 fuel-related costs will be monitored using an annual bandwidth of plus or minus 2%. The rate change granted from this request is scheduled to be effective on January 1, 2013.

Refer to "Rate Matters" for additional details regarding regulatory developments.

Environmental Matters
Alliant Energy, IPL and WPL are subject to regulation of environmental matters by various federal, state and local authorities. Key environmental developments during 2012 that may impact Alliant Energy, IPL and WPL include:

- March 2012 - FERC extended the deadline to install an agency-approved fish passage device at WPL's Prairie du Sac hydro plant to July 1, 2015.
- April 2012 - The EPA published proposed NSPS for GHG, including CO2 emissions from new fossil-fueled EGUs larger than 25 MW (not including simple-cycle combustion turbines), with an output-based emissions rate limitation of 1,000 pounds of CO2 per MWh. This emissions rate limitation is expected to be effective upon the EPA's issuance of the final rule in the second quarter of 2013. The proposed NSPS for new EGUs is expected to apply to IPL's proposed construction of an approximate 600 MW natural gas-fired combined-cycle electric generating facility in Marshalltown, Iowa.
- May 2012 - The EPA issued a final ozone NAAQS rule that classifies Sheboygan County in Wisconsin as marginal non-attainment, which requires this area to achieve the eight-hour ozone NAAQS of a level of 0.075 parts per million (ppm) by December 2015. WPL operates Edgewater and the Sheboygan Falls Energy Facility in Sheboygan County, Wisconsin.
- June 2012 - The EPA published a final CAVR rule that would allow BART obligations for SO2 and NOx emissions to be fulfilled by compliance with CSAPR. The EPA finalized the Iowa, Minnesota and Wisconsin CAVR plans, which would require compliance with CSAPR to fulfill BART requirements for SO2 and NOx emission reductions. In August 2012, CSAPR requirements were vacated by the D.C. Circuit Court and the related rule that allowed for CAVR BART obligations to be met by CSAPR also became subject to legal challenges that are pending in the D.C. Circuit Court. It is unknown whether the EPA will allow BART to be fulfilled by CAIR, a modified CSAPR or another rule.
- June 2012 - The EPA issued a proposed rule revising the PM2.5 NAAQS. The proposed rule would strengthen the annual standard from 15 ug/m3 to a level between 12 ug/m3 and 13 ug/m3. In addition, the proposal would set a new 24-hour standard to improve visibility as measured in deciviews of 28 to 30. The EPA is under a court order to issue the final rule by December 2012. Compliance with the final rule is expected to be required by 2019 for non-attainment areas designated in 2014.
- August 2012 - The D.C. Circuit Court issued its opinion vacating CSAPR and remanding it for further revision to the EPA. The D.C. Circuit Court order also requires the EPA to continue administering CAIR pending the promulgation of a valid replacement for CSAPR.

Refer to "Environmental Matters" for additional details regarding environmental developments.

Liquidity and Capital Resources
Based on their current liquidity positions and capital structures, Alliant Energy, IPL and WPL believe they will be able to secure the additional capital required to implement their strategic plans and to meet their long-term contractual obligations. Key financing developments impacting Alliant Energy, IPL and WPL during 2012 include:

- March 2012 - FERC authorized Corporate Services to issue up to $150 million in long-term debt securities and to maintain up to $200 million in short-term debt securities outstanding (including borrowings from its parent or other affiliates) during the period from March 31, 2012 through March 30, 2014.
- March 2012 - IPL extended through March 2014 the purchase commitment from the third-party financial institution to which it sells its receivables.
- April 2012 - Alliant Energy exercised its option under the corporate headquarters lease and purchased the building at the expiration of the lease term for $48 million.
- May 2012 - WPL received authorization from the PSCW to arrange one or more interim credit facilities not to exceed 364 days in length for the prospective purchase of Riverside and to increase the short-term debt limit up to $700 million. This authorization expires the earlier of when such acquisition-related short-term debt has been refinanced with long-term debt, or January 31, 2014.
- September 2012 - Corporate Services issued $75 million of 3.45% senior notes due 2022. The proceeds from the September 2012 issuance were used by Corporate Services to repay short-term debt primarily incurred for the purchase of the corporate headquarters building and for general working capital purposes.
- September 2012 - Moody's Investors Service affirmed the current credit ratings for Alliant Energy, IPL and WPL and changed each of their credit rating outlooks from negative to stable.
- September 2012 - At September 30, 2012, Alliant Energy and its subsidiaries had $880 million of available capacity under their revolving credit facilities, $125 million of available capacity at IPL under its sales of accounts receivable program and $41 million of cash and cash equivalents.

Refer to "Liquidity and Capital Resources" for additional details regarding financing developments.

Other Matters
Other key developments in 2012 that could impact Alliant Energy's, IPL's or WPL's future financial condition or results of operations are as follows:

- September 2012 - ITC and ATC finalized their respective Attachment "O" rates they propose to charge their customers in 2013 for electric transmission services. The increase in ITC's and ATC's Attachment "O" rates, as well as MISO transmission charges for shared transmission projects, are expected to contribute to material increases in future electric transmission service charges for IPL and WPL. Alliant Energy, IPL and WPL currently estimate their electric transmission service expenses in 2013 will be approximately $80 million, $70 million and $10 million, respectively, higher than the comparable expenses anticipated in 2012. A significant portion of the increase in IPL's electric transmission service expenses is expected to be offset with increases in electric revenues resulting from the automatic transmission cost recovery rider approved by the IUB and implemented in 2011. Recovery of the increases in WPL's electric transmission service expenses for 2013 and 2014 was requested as part of WPL's retail electric and gas rate case for the 2013/2014 test period.
- September 2012 - IPL filed a formal complaint with FERC alleging that ITC's Attachment "FF" tariff is unjust, unreasonable and unduly discriminatory to IPL and its customers. In the complaint, IPL alleges that its customers have incurred and are expected to incur in the future incremental costs as compared to costs that would have been charged under the version of Attachment "FF" tariff applicable in the majority of the MISO pricing zones without obtaining equal benefits. IPL requested in its formal complaint that FERC investigate ITC's Attachment "FF" tariff, establish a refund date of September 14, 2012 with respect to the complaint and establish hearing procedures.

Refer to "Other Matters" for additional details regarding potential impacts to future financial condition and results of operations.

STRATEGIC OVERVIEW

A summary of Alliant Energy's, IPL's and WPL's strategic overview is included in the 2011 Form 10-K and has not changed materially from the items reported in the 2011 Form 10-K, except as described below.

Generation Plans - One of the key components of Alliant Energy's, IPL's and WPL's strategic plans is focused on a balanced and flexible portfolio of energy resources that will meet their customers' near-term and long-term energy needs. The current generation plans include a diversified portfolio of energy resources:

- Natural gas - purchasing and/or constructing new natural gas-fired EGUs;
- Coal - implementing emission controls and performance upgrades at their newer, larger and most efficient coal-fired EGUs, and fuel switching at, and retirement of, certain older, smaller and less efficient coal-fired EGUs;
- Nuclear - entering into a new nuclear generation PPA related to DAEC; and
- Renewable - constructing a new wind generating facility at Resources and evaluating potential future development of existing wind sites.

Natural Gas-Fired Generation -
IPL's Construction of a Natural Gas-Fired Electric Generating Facility - IPL expects to file in the fourth quarter of 2012 for regulatory approvals to construct an approximate 600 MW natural gas-fired combined-cycle electric generating facility in Marshalltown, Iowa. These filings include a Certificate of Public Convenience, Use and Necessity application and an advanced rate-making principles filing, which are both required to be approved by the IUB prior to construction of the new facility. The advanced rate-making principles filing is expected to include a fixed cost cap of $700 million, excluding AFUDC and transmission upgrade costs, and a return on common equity of 11.25%. In addition, the filing is expected to include a request that any costs incurred in excess of the cost cap be incorporated into rates if determined to be reasonable and prudent. This new facility is expected to meet a portion of IPL's long-term energy resource requirements caused by projected growth in customer demand and the impacts of anticipated retirements of IPL's older, smaller and less efficient coal-fired and peaking EGUs due to the age of such units and operational and environmental compliance considerations. IPL expects to receive decisions on the required regulatory approvals for the new facility by 2014. Subject to regulatory approvals of the new facility and the timing of such approvals, IPL expects to begin construction of the facility in 2014 and place it in service by the second quarter of 2017. Refer to "Liquidity and Capital Resources - Construction and Acquisition Expenditures" for details regarding the capital expenditures in 2012 through 2016 currently anticipated for this facility.

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WPL's Purchase of Riverside - In April 2012, the PSCW approved WPL's CA application to acquire Riverside for approximately $393 million. Refer to "Rate Matters" for discussion of the recovery of the Riverside acquisition costs from WPL's retail electric customers addressed in the PSCW's order issued in July 2012 related to WPL's Wisconsin retail electric and gas rate case (2013/2014 test period). In June 2012, FERC approved WPL's application to acquire Riverside. WPL will evaluate whether any post-closing accounting filings with FERC are required, which may impact the amount of the purchase price that is recoverable from WPL's wholesale customers. In August 2012, the waiting period under the HSR Act required for WPL to acquire Riverside expired. WPL's purchase of Riverside would replace the 490 MW of electricity output currently obtained from the Riverside PPA to meet the long-term energy needs of its customers. WPL currently plans to complete the acquisition in December 2012.

Coal-Fired Generation -

Emission Controls Projects - Alliant Energy's, IPL's and WPL's strategic plans include new emission controls at IPL's and WPL's newer, larger and more efficient coal-fired EGUs to continue producing affordable energy for customers and to benefit the environment. Refer to "Environmental Compliance Plans" below for details regarding these emission controls projects including the capital expenditures in 2012 through 2016 currently anticipated for these projects.

Generation Improvement Projects - Alliant Energy's, IPL's and WPL's strategic plans include investments in performance and reliability improvements at their newer, larger and most efficient coal-fired EGUs including IPL's Lansing Unit 4 and Ottumwa Unit 1, and WPL's Edgewater Unit 5 and Columbia Units 1 and 2. Refer to "Liquidity and Capital Resources - Construction and Acquisition Expenditures" for details regarding the capital expenditures in 2012 through 2016 currently anticipated for these generation performance improvement projects.

Plant Retirements or Fuel Switching - Alliant Energy's, IPL's and WPL's current strategic plans include the retirement of, and fuel switching at, several older, smaller and less efficient EGUs. The following table provides a list of the EGUs recently retired as well as EGUs that may be retired or changed from coal-fired to an alternative fuel source in the next 5 years.

EGU (In-Service Year)	Nameplate Rated Capacity (a)	Actual / Expected Action
IPL:		
Sixth Street Units (1900-1950)	85 MW	Retired in 2010
Dubuque Unit 2 (1929)	15 MW	Retired in 2010
M.L. Kapp Unit 1 (1947)	19 MW	Retired in 2010
Prairie Creek Unit 2 (1951)	23 MW	Retired in 2010
Sutherland Unit 2 (1955)	38 MW	Retired in 2010
Lansing Unit 2 (1949)	12 MW	Retired in 2010
Lansing Unit 3 (1957)	38 MW	Retire by December 31, 2014
Dubuque Unit 3 (1952)	29 MW	Retire by December 31, 2014 (b) (c)
Dubuque Unit 4 (1959)	38 MW	Retire by December 31, 2014 (b) (c)
Fox Lake Unit 1 (1950)	12 MW	Retire by December 31, 2016 (d)
Fox Lake Unit 3 (1962)	82 MW	Retire by December 31, 2016 (b) (d)
Sutherland Unit 1 (1955)	38 MW	Retire by December 31, 2016 (d) (e)
Sutherland Unit 3 (1961)	82 MW	Retire by December 31, 2016 (d) (e)
Other units	Approximately 230 MW	Retire by December 31, 2016 (d)
WPL:		
Edgewater Unit 3 (1951)	60 MW	Retire by December 31, 2015 (b)
Nelson Dewey Unit 1 (1959)	100 MW	Retire by December 31, 2015 (b)
Nelson Dewey Unit 2 (1962)	100 MW	Retire by December 31, 2015 (b)
Edgewater Unit 4 (1969)	225 MW (f)	Fuel switch or retire by December 31, 2018

(a) Nameplate rated capacity represents the nominal amount of electricity an EGU is designed to produce. Each EGU is also assessed a generating capacity amount from the Midwest Independent Transmission System Operator (MISO) through its annual resource adequacy process. The generating capacity amount assessed by MISO is subject to change each year and is based upon the current performance capability of the EGU and is reduced based on historical forced outages.

(b) Final MISO studies could indicate that the retirement of Dubuque Units 3 and 4, Fox Lake Unit 3, Edgewater Unit 3 and Nelson Dewey Units 1 and 2 may result in reliability issues and that transmission upgrades are necessary to enable the retirement. Under the current MISO tariff, the specific timing for the retirement of these EGUs could depend on the timing of the required transmission upgrades as well as various operational, market and other factors.
(c) Dubuque Units 3 and 4 ceased coal firing in 2011 and are currently fueled with natural gas.
(d) The retirement of IPL's Fox Lake Units 1 and 3, Sutherland Units 1 and 3 and Other units is contingent on the approval and construction of the proposed Marshalltown Generating Station.
(e) Sutherland Units 1 and 3 ceased coal firing in 2012 and are currently fueled with natural gas.
(f) Reflects WPL's 68.2% ownership interest in Edgewater Unit 4.

IPL and WPL will work with MISO, state regulatory commissions and other regulatory agencies, as required, to determine the final timing of these actions. The expected dates for the retirement and fuel switching of these units are subject to change depending on operational, regulatory, market and other factors. Alliant Energy, IPL and WPL will also continue to evaluate the potential retirement of other EGUs within their generation fleets.

Nuclear Generation -
IPL's DAEC PPA **-** In August 2012, IPL filed for regulatory approvals to enter into a new PPA that was recently negotiated with NER, a subsidiary of NextEra Energy, Inc., for the purchase of capacity and energy generated by DAEC located near Palo, Iowa. These filings with the IUB seek authority to recover the Iowa retail portion of the cost of the new PPA from Iowa retail electric customers through the energy adjustment clause. The terms of the PPA provide IPL the right to NER's entire output quantities (70% of the total plant output) in exchange for payment from IPL to NER based on the amount of MWhs received by IPL. IPL has agreed to purchase 431 MWs of capacity and the resulting energy from DAEC for a term from the expiration of the existing PPA in February 2014 through December 31, 2025. Among the terms and conditions of the PPA are guarantees by NER to provide minimum amounts of capacity and energy. The PPA also contains provisions for the replacement of energy from alternative sources under certain conditions as well as provisions that convey to IPL the potential environmental attributes associated with its portion of the output from DAEC. In September 2012, the IUB issued an order setting an updated procedural schedule, with an evidentiary hearing in December 2012. IPL expects to receive the IUB's decision on the new PPA by early 2013.

WPL's Kewaunee PPA **-** In October 2012, Dominion Resources, Inc. (Dominion) announced plans to shut down Kewaunee in the second quarter of 2013. WPL currently expects that Dominion will provide WPL replacement energy and capacity under the terms of the Kewaunee PPA after the plant is shut down through the end of the PPA term in December 2013. As a result, WPL currently expects no material changes to the expected energy and capacity payments under the PPA.

Wind Generation -
Resources' Franklin County Wind Project - Alliant Energy has substantially completed the installation of wind turbines for the project and expects the project to begin generating electricity in the fourth quarter of 2012. Alliant Energy anticipates the cost of the project will be approximately $235 million, excluding capitalized interest. Refer to Notes 1(c) and 1(d) of the "Combined Notes to Condensed Consolidated Financial Statements" for further discussion of the Franklin County wind project.

WPL's Bent Tree Wind Project - In July 2012, the Wisconsin Supreme Court affirmed the Dane County Circuit Court's decision that denied the Petition for Review filed by the Wisconsin Industrial Energy Group, Inc. and Citizens Utility Board seeking judicial review of: (1) the PSCW's 2008 interim order that determined WPL's application for the Bent Tree - Phase I wind project must be reviewed under the CA statute and not the Certificate of Public Convenience and Necessity statute; and (2) the PSCW's 2009 final order that granted WPL a CA to construct the Bent Tree - Phase I wind project.

IPL and WPL have additional wind sites that are available for future development. The timing of the future development of these additional wind sites will depend on numerous factors such as changes in customer demand, renewable portfolio standards, environmental requirements, electricity and fossil fuel prices, wind project costs, technology advancements and transmission capabilities.

Environmental Compliance Plans - Alliant Energy, IPL and WPL have developed environmental compliance plans to help ensure cost effective compliance with current and proposed environmental laws and regulations. The following table provides current estimates of capital expenditures planned for 2012 through 2016 as well as the total project costs for emission controls projects included in Alliant Energy's, IPL's and WPL's current environmental compliance plans (in millions):

Generating Unit	Expected In-Service Date	Technology	2012	2013	2014	2015	2016	Total Project Cost
IPL:								
George Neal Units 3 & 4 (a)	2013/2014	Scrubber & Baghouse	$45	$60	$30	$—	$—	$120-$140
Ottumwa Unit 1	2014	Scrubber & Baghouse	65	65	25	—	—	150-170
Lansing Unit 4	2015	Scrubber	5	15	30	10	—	50-60
Other		Various	—	45	35	5	5	
			115	185	120	15	5	
WPL:								
Edgewater Unit 5	2012	SCR	60	5	—	—	—	140-145
Columbia Units 1 & 2	2014	Scrubber & Baghouse	115	145	20	—	—	280-310
Edgewater Unit 5	2016	Scrubber & Baghouse	—	15	70	185	140	390-430
Other		Various	—	5	—	—	20	
			175	170	90	185	160	
Alliant Energy			$290	$355	$210	$200	$165	

(a) George Neal Units 3 and 4 are operated by MidAmerican. IPL owns a 28% interest in George Neal Unit 3 and a 25.695% interest in George Neal Unit 4.

These capital expenditure estimates represent IPL's or WPL's respective portion of the total escalated capital expenditures and exclude AFUDC, if applicable. Capital expenditure estimates are subject to change based on future changes to plant-specific costs of emission control technologies and environmental requirements. The D.C. Circuit Court decision in August 2012 that vacates CSAPR and requires the EPA to continue administering CAIR is not expected to impact Alliant Energy's, IPL's and WPL's environmental controls projects included in their current environmental compliance plans, which are disclosed in the table above.

IPL's Emission Controls Projects - In April 2012, IPL and MidAmerican each filed an updated EPB with the IUB. IPL's EPB includes emission controls projects for Ottumwa Unit 1 and Lansing Unit 4. MidAmerican's EPB includes emission controls projects for George Neal Units 3 and 4. In September 2012, MidAmerican filed with the IUB a settlement on its EPB reached with the OCA. In November 2012, IPL filed with the IUB a settlement on its EPB reached with the OCA. The settlements reached with the OCA include the emission controls projects for Ottumwa Unit 1, Lansing Unit 4 and George Neal Units 3 and 4 included in the table above. Alliant Energy and IPL currently expect the IUB to issue their decisions on IPL's and MidAmerican's EPBs by the first quarter of 2013.

WPL's Emission Controls Projects -
Edgewater Unit 5 - In July 2012, WPL filed a CA application with the PSCW to install a scrubber and baghouse system at Edgewater Unit 5 to reduce SO2 emissions at the generating facility. WPL expects a decision from the PSCW regarding this emission controls project by the second quarter of 2013. Subject to regulatory approval of the project and the timing of such approvals, WPL expects to begin construction of the project in 2014 and place it in service in 2016. The scrubber and baghouse system is expected to support compliance obligations for current and anticipated air quality regulatory requirements, including CAIR, a modified CSAPR or some alternative to these rules that may be implemented.

RATE MATTERS

A summary of Alliant Energy's, IPL's and WPL's rate matters is included in the 2011 Form 10-K and has not changed materially from the items reported in the 2011 Form 10-K, except as described below.

Recent Retail Base Rate Filings - Details of IPL's and WPL's recent retail base rate cases impacting their historical and future results of operations are as follows (dollars in millions; Electric (E); Gas (G); Not Applicable (N/A); To Be Determined (TBD)):

Retail Base Rate Cases	Utility Type	Filing Date	Interim Increase Implemented (a)(b)	Interim Effective Date	Final Increase/(Decrease) Granted (b)	Actual/ Expected Final Effective Date
WPL:						
Wisconsin 2013/2014 Test Period	E/G	May-12	N/A	N/A	E-$0;G-($13)	Jan-13
IPL:						
Iowa 2011 Test Year	G	May-12	$9	Jun-12	TBD	Apr-13
Minnesota 2009 Test Year	E	May-10	14	Jul-10	8	Feb-12 (c)
Iowa 2009 Test Year	E	Mar-10	119	Mar-10	114	Apr-11

(a) In Iowa, IPL's interim rates can be implemented 10 days after the filing date, without regulatory review and are subject to refund, pending determination of final rates. In Minnesota, IPL's interim rates can be implemented 60 days after the filing date, with regulatory review and are subject to refund, pending determination of final rates. The amount of the interim rates is replaced by the amount of final rates once the final rates are granted.

(b) Base rate changes reflect both returns on additions to infrastructure and recovery of changes in costs incurred or expected to be incurred. Given that a portion of the rate changes will offset changes in costs, revenues from rate changes should not be expected to result in an equal change in income for either IPL or WPL.

(c) The final recovery amount for the Minnesota retail portion of IPL's Whispering Willow - East wind project construction costs will be addressed in a separate proceeding that is currently expected to be completed in 2013.

WPL's Wisconsin Retail Electric and Gas Rate Case (2013/2014 Test Period) - In May 2012, after discussions with PSCW staff and major intervener groups, WPL filed a retail base rate filing based on a forward-looking test period that includes 2013 and 2014. The filing requested approval for WPL to implement a decrease in annual base rates for WPL's retail gas customers of $13 million effective January 1, 2013 followed by a freeze of such gas base rates through the end of 2014. The filing also requested authority to maintain customer base rates for WPL's retail electric customers at their current levels through the end of 2014. Recovery of the costs for the planned acquisition of Riverside, the SCR project at Edgewater Unit 5 and the scrubber and baghouse projects at Columbia Units 1 and 2 is included in the request. The recovery of the costs for these capital projects is offset by decreases in rate base resulting from increased net deferred tax liabilities, the impact of changes in the amortizations of regulatory assets and regulatory liabilities, and the reduction of capacity payments. WPL's May 2012 retail base rate filing included a return on common equity of 10.4% and the following related provisions: (1) WPL may request a change in retail base rates if its annual return on common equity falls below 8.5%; and (2) WPL must defer a portion of its earnings if its annual return on common equity exceeds 10.65%. The amount of earnings WPL must defer is equal to 50% of its excess earnings between 10.66% and 11.40% and 100% of any excess earnings above 11.40%. In addition, the filing requested WPL maintain its ability to request deferrals based on current practices. The retail base rate filing in May 2012 also included the following key assumptions (dollars in billions; Common Equity (CE); Preferred Equity (PE); Long-term Debt (LD); Short-term Debt (SD); Weighted-average Cost of Capital (WACC)):

Utility	Test	Regulatory Capital Structure				After-tax	Average
Type	Period	CE	PE	LD	SD	WACC	Rate Base (a)
Electric	2013	49.3%	2.0%	45.5%	3.2%	7.8%	$2.1
Electric	2014	49.4%	1.9%	44.2%	4.5%	7.8%	2.2
Gas	2013	49.3%	2.0%	45.5%	3.2%	7.8%	0.2
Gas	2014	49.4%	1.9%	44.2%	4.5%	7.8%	0.2

(a) Average rate base is calculated using a 13-month average.

In July 2012, WPL received an order from the PSCW authorizing WPL to implement its retail base rate filing as requested. The fuel-related cost component of WPL's retail electric rates for 2013 and 2014 will be addressed in separate filings. Refer to "WPL's Retail Fuel-related Rate Filings" below for information on WPL's retail fuel-related cost filing for 2013. WPL currently expects to make a retail fuel-related cost filing for 2014 in the second or third quarter of 2013. Refer to Note 1(b) of the "Combined Notes to Condensed Consolidated Financial Statements" for details of increases to "Regulatory assets" on Alliant Energy's and WPL's Condensed

Consolidated Balance Sheets and regulatory-related credits to "Utility - Other operation and maintenance" in Alliant Energy's and WPL's Condensed Consolidated Statements of Income during the nine months ended September 30, 2012 as a result of the PSCW's order authorizing WPL to recover previously incurred costs associated with the acquisition of a 25% interest in Edgewater Unit 5 and proposed clean air compliance plan projects.

IPL's Iowa Retail Gas Rate Case (2011 Test Year) - In May 2012, IPL filed a request with the IUB to increase annual rates for its Iowa retail gas customers by $15 million, or approximately 6%. The request was based on a 2011 historical test year as adjusted for certain known and measurable changes occurring up to 12 months after the commencement of the proceeding. The key drivers for the filing included recovery of capital investments since IPL's last Iowa retail gas rate case filed in 2005. In conjunction with the filing, IPL implemented an interim retail gas rate increase of $9 million, or approximately 3%, on an annual basis, effective June 4, 2012, without regulatory review and subject to refund pending determination of final rates from the request.

In August 2012, IPL, the Iowa OCA and the Iowa Consumers Coalition filed a unanimous settlement proposal with the IUB addressing all issues among these parties related to this rate case. The parties have agreed to an increase in annual rates for IPL's Iowa retail gas customers of $11 million and a 9.6% return on common equity after the application of double leverage. The parties also agreed to IPL's proposed tax benefit rider discussed below. Because the increase in annual rates of $11 million in the settlement is greater than the interim rate increase of $9 million, customer refunds of interim rates would not be necessary under the settlement.

IPL's request for a final rate increase of $15 million, the interim rate increase of $9 million and the settlement proposal for a final rate increase of $11 million were calculated based on the following:

	Initial Rate Request (a)	Interim Rates Implemented (b)	Final Rates Requested in Settlement Proposal (c)
Return on common equity	10.9%	9.9%	9.6%
Regulatory capital structure:			
Common equity	48.7%	48.6%	48.8%
Preferred equity	5.1%	5.3%	5.0%
Long-term debt	46.2%	46.1%	46.2%
After-tax WACC	8.5%	8.0%	7.8%
Average rate base (d)	$264 million	$258 million	$255 million

(a) IPL did not apply double leverage to the return on common equity and after-tax WACC used to determine the rate increase requested in its May 2012 filing with the IUB.
(b) For interim rates, return on common equity and after-tax WACC reflects application of double leverage. Prior to the application of double leverage, return on common equity for interim rates is 10.4% and after-tax WACC is 8.3%.
(c) For final rates per the settlement proposal, return on common equity and after-tax WACC reflects application of double leverage. Prior to the application of double leverage, return on common equity for final rates per the settlement proposal is 10.0% and after-tax WACC was 8.0%.
(d) Average rate base is calculated using a 13-month average.

Gas Tax Benefit Rider - IPL's May 2012 retail gas rate case filing with the IUB included a proposal to utilize regulatory liabilities to credit bills of Iowa retail gas customers to help mitigate the impact of the proposed final rate increase on such customers. IPL is proposing to reduce customer bills utilizing a gas tax benefit rider over a three-year period by approximately $36 million in aggregate. In the unanimous settlement proposal filed with the IUB in August 2012, all parties agreed to IPL's proposed utilization of a gas tax benefit rider over a three-year period.

The unanimous settlement proposal and the gas tax benefit rider proposal for this rate case are subject to approval by the IUB. The IUB established a December 2012 hearing date to address the issues in this rate case and is expected to issue its decision by April 2013.

IPL's Minnesota Retail Electric Rate Case (2009 Test Year) - In May 2010, IPL filed a request with the MPUC to increase annual rates for its Minnesota retail electric customers. In conjunction with the filing, IPL implemented an interim retail rate increase of $14 million, on an annual basis, effective July 6, 2010. The interim retail rate increase was approved by the MPUC, subject to refund pending determination of final rates from the request. In November 2011, IPL received an order from the MPUC establishing a final annual retail electric rate increase equivalent to $11 million. The final annual retail electric rate increase of $11 million includes $8 million of higher base rates, $2 million from the temporary renewable energy rider and $1 million from the utilization of regulatory liabilities to offset higher electric transmission service costs. Because the final rate increase level was below the interim retail rate increase level implemented in July 2010, IPL refunded $4 million to its Minnesota retail electric customers in the first half of 2012.

Refer to Note 1(b) of the "Combined Notes to Condensed Consolidated Financial Statements" for discussion of changes to regulatory assets and regulatory liabilities during the nine months ended September 30, 2011 based on the MPUC's decisions to provide IPL's retail electric customers in Minnesota additional refunds from the gain on the sale of electric transmission assets in 2007 and to provide IPL recovery of $2 million of previously incurred costs for Sutherland #4. Refer to Note 1(c) of the "Combined Notes to Condensed Consolidated Financial Statements" for discussion of an impairment recognized during the nine months ended September 30, 2011 based on the MPUC's decision regarding the recovery of IPL's Whispering Willow - East wind project costs.

IPL's Iowa Retail Electric Rate Case (2009 Test Year) - In March 2010, IPL filed a request with the IUB to increase annual rates for its Iowa retail electric customers. In conjunction with the filing, IPL implemented an interim retail electric rate increase of $119 million, or approximately 10%, on an annual basis, effective March 20, 2010, without regulatory review and subject to refund pending determination of final rates. In February 2011, IPL received an order from the IUB authorizing a final annual retail electric rate increase of $114 million, or approximately 10%. Because the final rate increase level was below the interim rate increase level implemented in March 2010, IPL refunded $5 million to its Iowa retail customers in 2011.

Electric Tax Benefit Rider - In January 2011, the IUB approved an electric tax benefit rider proposed by IPL in its Iowa retail electric rate case (2009 test year). The electric tax benefit rider, which was implemented in late February 2011, utilizes regulatory liabilities to credit bills of Iowa retail customers to help offset the impact of recent rate increases on such customers. These credits on customers' electric bills reduce electric revenues each quarter based on customers' kilowatt-hour usage, which is fairly consistent throughout each calendar year. The electric tax benefit rider also results in a reduction in income tax expense from the benefits of certain tax initiatives. While the electric tax benefit rider is not expected to have a material impact on total year earnings, it does result in considerable quarterly variations in earnings due to the accounting rules for recording income taxes in interim financial statements. According to these rules, the offsetting tax benefits from the electric tax benefit rider are recorded based on the percentage of annual expected earnings each quarter, which fluctuates significantly causing considerable quarterly variation in the income tax benefits from the electric tax benefit rider. Increases (decreases) in earnings from the impact of the electric tax benefit rider for the three and nine months ended September 30 were as follows (in millions):

	Three Months		Nine Months	
	2012	2011	**2012**	2011
Alliant Energy parent company	**($12)**	($12)	**($2)**	($6)
IPL	**19**	13	**4**	6
Alliant Energy	**$7**	$1	**$2**	$—

As of September 30, 2012, Alliant Energy's and IPL's remaining regulatory liabilities related to the tax benefit riders were $327 million, which includes amounts attributable to both electric and gas retail customers in Iowa. Refer to Note 4 of the "Combined Notes to Condensed Consolidated Financial Statements," "Results of Operations - Income Taxes" and "Other Future Considerations" for additional discussion of the impact of the electric tax benefit rider on Alliant Energy's and IPL's income tax expense and effective income tax rates.

Management Audit - As part of the IUB's February 2011 order related to IPL's Iowa retail electric rate case (2009 test year), the IUB outlined plans for IPL's management activities to be audited by a third-party vendor. This audit commenced in the third quarter of 2011. In September 2012, the IUB accepted the final IPL management audit report issued by the third-party vendor. In response to the audit, IPL expects to file a progress report by April 1, 2013 and its initial status report by October 1, 2013. Alliant Energy and IPL do not currently believe that the final report will have a significant impact upon their financial condition or results of operations.

WPL's Retail Fuel-related Rate Filings -

2013 Test Year - In June 2012, WPL filed a request with the PSCW to decrease annual rates for WPL's retail electric customers by $25 million, or approximately 2%, to reflect anticipated decreases in retail electric production fuel and energy purchases costs (fuel-related costs) in 2013 compared to the fuel-related cost estimates used to determine rates for 2012. In October 2012, WPL received an oral decision from the PSCW authorizing an annual retail electric rate decrease of $29 million, or approximately 3%, related to expected changes in retail fuel-related costs. The 2013 fuel-related costs approved by the PSCW were based on forecasted energy market prices for 2013, which were updated in October 2012. WPL currently

anticipates that the 2013 fuel-related costs will be monitored using an annual bandwidth of plus or minus 2%. The rate change granted from this request is scheduled to be effective on January 1, 2013.

2012 Test Year - In December 2011, WPL received an order from the PSCW authorizing an annual retail electric rate increase of $4 million related to expected changes in retail fuel-related costs for 2012. The December 2011 order also required WPL to defer direct CSAPR compliance costs that are not included in the fuel monitoring level and set a zero percent tolerance band for the CSAPR-related deferral. The 2012 fuel-related costs, excluding deferred CSAPR compliance costs, will be monitored using an annual bandwidth of plus or minus 2%. The retail electric rate increase granted from this request was effective January 1, 2012. Retail fuel-related costs incurred by WPL for the period from January 2012 through September 2012 were lower than retail fuel-related costs used to determine rates. WPL currently projects that its retail fuel-related costs for the 2012 calendar year will remain lower than the approved fuel monitoring level by more than the 2% bandwidth resulting in future refunds anticipated to be paid to WPL's retail electric customers. As of September 30, 2012, Alliant Energy and WPL recorded $5 million in regulatory liabilities on their Condensed Consolidated Balance Sheets for refunds anticipated to be paid to WPL's retail electric customers.

Proposed Rule Changes -
Proposed Changes to Energy Adjustment Clause Rules in Iowa - In May 2012, IPL filed a request with the IUB for proposed changes to the energy adjustment clause rules in Iowa. IPL proposed modifications to include cost recovery of emission control chemicals and impacts of future EPA rule changes, including recovery of certain emission allowance costs. IPL also proposed to allow the option of including production tax credits and renewable energy credit revenues in the energy adjustment clause rules. IPL's production tax credits related to its Whispering Willow - East wind project are currently being recovered in base rates. In July 2012, the IUB issued a decision opening a rulemaking proceeding on IPL's request for the proposed changes to the energy adjustment clause rules and set a procedural schedule, including a public hearing in September 2012. IPL anticipates a decision by the IUB by the first quarter of 2013.

Other -
WPL Depreciation Study - In May 2012, the PSCW issued an order approving the implementation of updated depreciation rates for WPL effective January 1, 2013 as a result of a recently completed depreciation study. The updated depreciation rates reflect recovery of the remaining net book value of Nelson Dewey Units 1 and 2, and Edgewater Unit 3 over a 10-year period beginning January 1, 2013. Refer to "Strategic Overview" for details of anticipated retirements of Nelson Dewey Units 1 and 2, and Edgewater Unit 3. Refer to Note 1(c) of the "Combined Notes to Condensed Consolidated Financial Statements" for details of the depreciation study.

ENVIRONMENTAL MATTERS

A summary of Alliant Energy's, IPL's and WPL's environmental matters is included in the 2011 Form 10-K and has not changed materially from the items reported in the 2011 Form 10-K, except as described below.

Air Quality -
CSAPR/CAIR - CSAPR was expected to require SO2 and NOx emission reductions from IPL's and WPL's fossil-fueled EGUs with greater than 25 MW of capacity located in Iowa, Minnesota and Wisconsin. CSAPR emission reductions were expected to replace CAIR beginning in 2012. However, in December 2011, the D.C. Circuit Court stayed the implementation of CSAPR leaving CAIR obligations effective pending resolution of the legal challenges to this final rule. In August 2012, the D.C. Circuit Court issued its opinion vacating CSAPR and remanding it for further revision to the EPA. The D.C. Circuit Court order also requires the EPA to continue administering CAIR pending the promulgation of a valid replacement for CSAPR. In October 2012, the EPA as well as several states, cities and other organizations filed petitions for rehearing en banc of the August 2012 decision that vacated CSAPR. If granted, an en banc rehearing would involve new consideration of the case by the D.C. Circuit Court. It is anticipated that the D.C. Circuit Court will make a determination on whether to grant an en banc rehearing by the end of 2012. Alliant Energy, IPL and WPL are currently unable to predict with certainty the final outcome of the CSAPR vacatur and the impact on their financial condition or results of operations. Alliant Energy, IPL and WPL currently believe that CAIR will be replaced in the future, either by a modified CSAPR or another rule that addresses the interstate transport of air pollutants, and expect that capital investments and/or modifications to their EGUs to meet the final compliance requirements will be significant.

CAVR - In June 2012, the EPA published a final rule that would allow BART obligations for SO2 and NOx emissions to be fulfilled by compliance with CSAPR. In June 2012, the EPA also finalized the Iowa and Minnesota CAVR plans, and in August 2012, the EPA finalized the Wisconsin CAVR plan. The Iowa, Minnesota and Wisconsin CAVR plans would require compliance with CSAPR to fulfill BART requirements for SO2 and NOx emission reductions. In August 2012, CSAPR requirements were vacated by the D.C. Circuit Court and the related rule that allowed for CAVR BART obligations to be met by CSAPR also became subject to legal challenges that are pending in the D.C. Circuit Court. It is unknown whether the EPA will allow BART to be fulfilled by CAIR, a modified CSAPR or another rule pending the ongoing D.C. Circuit Court's review of these regulations and the EPA's responses to resolve the court orders on these rules. If the EPA does not allow for BART to be fulfilled by CAIR, a modified CSAPR or another rule, then facility-specific BART evaluations will be needed for each impacted unit to determine what emission controls must be installed to address visibility improvements. In addition, there are uncertainties whether additional emission reductions could be required to address regional haze impacts beyond BART. Alliant Energy, IPL and WPL are unable to predict with certainty the impact that CAVR might have on the operations of their existing EGUs until the legal challenges to CAIR and CSAPR are resolved.

Ozone NAAQS Rule - In 2008, the EPA announced reductions in the primary NAAQS for eight-hour ozone to a level of 0.075 ppm from the previous standard of 0.08 ppm. In May 2012, the EPA issued a final rule that classifies Sheboygan County in Wisconsin as marginal non-attainment, which requires this area to achieve the eight-hour ozone NAAQS by December 2015. WPL operates Edgewater and the Sheboygan Falls Energy Facility in Sheboygan County, Wisconsin. The final rule does not list any areas as ozone non-attainment in Iowa or Minnesota that impact IPL. The EPA indicated that it expects to issue another rule in late 2012 to assist state agencies in developing SIPs. The SIPs will explain what actions and emission reductions may be required for compliance to achieve attainment. The Edgewater Unit 5 SCR system is expected to assist with possible compliance obligations under an ozone NAAQS SIP for Wisconsin. Given the ozone NAAQS remains subject to legal challenges in the D.C. Circuit Court and the Wisconsin Department of Natural Resources (DNR) has not yet issued an eight-hour ozone non-attainment SIP, Alliant Energy and WPL are currently unable to predict with certainty the impact of the ozone NAAQS changes for Sheboygan County, Wisconsin on their financial condition and results of operations.

Fine Particle NAAQS Rule - In June 2012, the EPA issued a proposed rule revising the PM2.5 NAAQS. The proposed rule would strengthen the annual standard from 15 ug/m3 to a level between 12 ug/m3 and 13 ug/m3. In addition, the proposal would set a new 24-hour standard to improve visibility as measured in deciviews of 28 to 30. A deciview is a measurement scale representing perceptible changes in visibility. The EPA is under a court order to issue the final rule by December 2012. The EPA is expected to designate non-attainment areas for the revised PM2.5 NAAQS by December 2014. States with areas designated as non-attainment will be required to submit PM2.5 NAAQS SIPs within three years of the effective date of area designations by the EPA. The SIPs will explain what actions are needed in the non-attainment areas to achieve compliance with primary PM2.5 NAAQS. Compliance with the final rule is expected to be required by 2019 for non-attainment areas designated in 2014. Given that the fine particle NAAQS remains subject to legal challenges in the D.C. Circuit Court, the EPA has not yet designated non-attainment areas and the PM2.5 NAAQS SIPs have not been issued, Alliant Energy, IPL and WPL are currently unable to predict with certainty the impact of the EPA's proposed PM2.5 NAAQS rule on their financial condition and results of operations.

Air Permit Renewal Challenges -
Columbia - In June 2012, Alliant Energy received a notice from the EPA Region V of its proposal for WPL to apply for a Federal Part 71 operation permit since the Wisconsin DNR has not addressed the EPA's objections to the Title V operation permit issued by the Wisconsin DNR to Columbia. Alliant Energy has until December 15, 2012 to comment on the EPA's proposal. If the EPA decides to require the submittal of an operation permit, it would be due within six months of the EPA's notice to Alliant Energy. Alliant Energy and WPL believe the previously issued Title V operation permit for Columbia is still valid. Alliant Energy and WPL are currently unable to predict with certainty the outcome of this matter and the impact on their financial condition or results of operations.

Edgewater - In October 2012, the Wisconsin DNR issued a revised proposed Title V permit for Edgewater to the EPA for review. Alliant Energy and WPL believe the previously issued air permit for Edgewater is still valid. Alliant Energy and WPL are currently unable to predict with certainty the outcome of this matter and the impact on their financial condition and results of operations.

Air Permitting Violation Claims - Refer to Note 11(c) of the "Combined Notes to Condensed Consolidated Financial Statements" for discussion of an NOV issued by the EPA in 2009 and complaints filed by the Sierra Club in 2010 regarding alleged air permitting violations at Nelson Dewey, Columbia and Edgewater.

Water Quality -
Hydroelectric Fish Passage Device - In March 2012, FERC extended the deadline to install an agency-approved fish passage device at WPL's Prairie du Sac hydro plant to July 1, 2015. Alliant Energy and WPL currently believe the required capital investments and/or modifications to install the fish passage device at the facility are expected to be approximately $15 million. Alliant Energy and WPL are currently reviewing the project, which may change their expected capital investments. As of September 30, 2012, Alliant Energy and WPL have $5 million recorded in "Utility construction work in progress" on their Condensed Consolidated Balance Sheets for the fish passage device project.

Land and Solid Waste -
MGP Sites - Refer to Note 11(e) of the "Combined Notes to Condensed Consolidated Financial Statements" for discussion of IPL's and WPL's MGP sites.

GHG Emissions -
EPA NSPS for GHG Emissions from Electric Utilities - In April 2012, the EPA published proposed NSPS for GHG, including CO2 emissions from new fossil-fueled EGUs larger than 25 MW (not including simple-cycle combustion turbines), with an output-based emissions rate limitation of 1,000 pounds of CO2 per MWh. This emissions rate limitation is expected to be effective upon the EPA's issuance of the final rule in the second quarter of 2013. The proposed NSPS for new EGUs is expected to apply to IPL's proposed construction of an approximate 600 MW natural gas-fired combined-cycle electric generating facility in Marshalltown, Iowa, which will be designed to achieve compliance with the proposed CO2 emissions rate limitation. The proposed GHG NSPS rule is subject to a legal challenge that is pending in the D.C. Circuit Court. The EPA announced that the issuance of proposed regulations for existing EGUs will be delayed and has not yet established a new schedule. Alliant Energy, IPL and WPL are currently unable to predict with certainty the final outcome of this proposed standard, but expect that expenditures to comply with any regulations to reduce GHG emissions could be significant.

Other Environmental Matters - IPL, the EPA, the State of Iowa and the Sierra Club are in discussions regarding CAA issues associated with IPL's Iowa operations. Alliant Energy and IPL believe that they are in compliance with the CAA. IPL is pursuing these discussions because IPL believes there is an opportunity to reach an agreement among the parties that avoids potential litigation and the long-term planning and operational uncertainty associated with such litigation. Alliant Energy and IPL believe that any agreement could contain terms similar to those seen in other EPA CAA settlements, including, among others, the installation of emission controls, the retirement or fuel switching of EGUs, compliance with specified emission rates and emission caps, beneficial environmental mitigation projects and penalties. Alliant Energy and IPL are currently unable to predict with certainty the outcome of these discussions and the impact on their financial condition or results of operations.

LEGISLATIVE MATTERS

A summary of Alliant Energy's, IPL's and WPL's legislative matters is included in the 2011 Form 10-K and has not changed materially from the items reported in the 2011 Form 10-K, except as described below.

Federal Tax Legislation -
Small Business Jobs Act of 2010 (SBJA) and the Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010 (the Act) - In 2010, the SBJA and the Act were enacted. The most significant provisions of the SBJA and the Act for Alliant Energy, IPL and WPL were provisions related to the extension of bonus depreciation deductions for certain expenditures for property that are incurred through December 31, 2012. Refer to Note 4 of the "Combined Notes to Condensed Consolidated Financial Statements" for further discussion of the SBJA and the Act, including estimated bonus depreciation deductions expected to be claimed in Alliant Energy's 2012 federal income tax return.

ALLIANT ENERGY'S RESULTS OF OPERATIONS

Overview - Third Quarter Results - Refer to "Executive Summary" for an overview of Alliant Energy's third quarter 2012 and 2011 earnings and the various components of Alliant Energy's business. Additional details of Alliant Energy's earnings for the three and nine months ended September 30, 2012 and 2011 are discussed below.

Utility Electric Margins - Electric margins are defined as electric operating revenues less electric production fuel, energy purchases and purchased electric capacity expenses. Management believes that electric margins provide a more meaningful basis for evaluating utility operations than electric operating revenues since electric production fuel, energy purchases and purchased electric capacity expenses are generally passed through to customers, and therefore, result in changes to electric operating revenues that are comparable to changes in electric production fuel, energy purchases and purchased electric capacity expenses.

Third Quarter 2012 vs. Third Quarter 2011 Summary - Electric margins and MWh sales for Alliant Energy for the three months ended September 30 were as follows:

	Revenues and Costs (dollars in millions)			MWhs Sold (MWhs in thousands)		
	2012	2011	Change	**2012**	2011	Change
Residential	**$319.0**	$311.7	2%	**2,290**	2,243	2%
Commercial	**194.6**	186.2	5%	**1,762**	1,705	3%
Industrial	**224.9**	221.3	2%	**3,020**	3,021	—%
Retail subtotal	**738.5**	719.2	3%	**7,072**	6,969	1%
Sales for resale:						
Wholesale	**55.3**	54.2	2%	**987**	918	8%
Bulk power and other	**8.5**	11.2	(24%)	**371**	338	10%
Other	**13.0**	12.3	6%	**37**	37	—%
Total revenues/sales	**815.3**	796.9	2%	**8,467**	8,262	2%
Electric production fuel expense	**134.2**	129.7	3%			
Energy purchases expense	**87.4**	85.6	2%			
Purchased electric capacity expense	**84.0**	80.2	5%			
Margins	**$509.7**	$501.4	2%			

Electric margins increased $8 million, or 2%, primarily due to an estimated $7 million increase in electric margins from changes in sales caused by weather conditions in Alliant Energy’s service territories, $5 million of higher revenues at IPL related to changes in recovery of transmission costs related to the transmission rider implemented in the first quarter of 2011, a $4 million increase in electric margins from changes in the recovery of electric production fuel and energy purchases expenses at WPL and $2 million of SO2 emission allowance charges allocated to IPL’s electric business in the third quarter of 2011. Estimated increases to Alliant Energy’s electric margins from the impacts of weather during the third quarters of 2012 and 2011 were $36 million and $29 million, respectively. The higher transmission rider revenues were offset by higher electric transmission service expenses. These items were offset by $3 million of decreased revenues due to higher credits on Iowa retail electric customers’ bills resulting from the electric tax benefit rider in the third quarter of 2012 compared to the same period in 2011. Other decreases to electric margins included $2 million of higher purchased electric capacity expenses at IPL related to the DAEC PPA, $2 million of higher purchased electric capacity expenses at WPL related to the Kewaunee PPA and lower weather-normalized sales volumes at WPL. The electric tax benefit rider resulted in $23 million and $20 million of credits on Iowa retail electric customers’ bills in the third quarters of 2012 and 2011, respectively. IPL’s electric tax benefit rider is expected to result in reductions in electric revenues that are offset by reductions in income tax expense for the year ended December 31, 2012.

Nine Months Ended September 30, 2012 vs. Nine Months Ended September 30, 2011 Summary - Electric margins and MWh sales for Alliant Energy for the nine months ended September 30 were as follows:

	Revenues and Costs (dollars in millions)			MWhs Sold (MWhs in thousands)		
	2012	2011	Change	**2012**	2011	Change
Residential	**$761.5**	$768.0	(1%)	**5,887**	5,948	(1%)
Commercial	**473.8**	472.2	—%	**4,811**	4,726	2%
Industrial	**572.3**	572.4	—%	**8,699**	8,628	1%
Retail subtotal	**1,807.6**	1,812.6	—%	**19,397**	19,302	—%
Sales for resale:						
Wholesale	**142.3**	146.6	(3%)	**2,522**	2,573	(2%)
Bulk power and other	**14.3**	44.6	(68%)	**818**	1,480	(45%)
Other	**36.1**	33.9	6%	**111**	112	(1%)
Total revenues/sales	**2,000.3**	2,037.7	(2%)	**22,848**	23,467	(3%)
Electric production fuel expense	**272.9**	335.8	(19%)			
Energy purchases expense	**277.5**	254.2	9%			
Purchased electric capacity expense	**216.2**	205.2	5%			
Margins	**$1,233.7**	$1,242.5	(1%)			

Electric margins decreased $9 million, or 1%, primarily due to $19 million of decreased revenues due to higher credits on Iowa retail electric customers' bills resulting from the electric tax benefit rider during the nine months ended September 30, 2012 compared to the same period in 2011. Other decreases to electric margins included $6 million of higher purchased electric capacity expenses at WPL related to the Kewaunee PPA, $5 million of higher purchased electric capacity expenses at IPL related to the DAEC PPA, $4 million of revenues recognized in 2011 related to interim fuel rates collected in 2010 at WPL and lower weather-normalized sales volumes at WPL. The electric tax benefit rider resulted in $63 million and $44 million of credits on Iowa retail electric customers' bills during the nine months ended September 30, 2012 and 2011, respectively. IPL's electric tax benefit rider is expected to result in reductions in electric revenues that are offset by reductions in income tax expense for the year ended December 31, 2012. These items were partially offset by an $11 million increase in electric margins from changes in the recovery of electric production fuel and energy purchases expenses at WPL, $11 million of higher revenues at IPL related to changes in recovery of transmission costs related to the transmission rider implemented in the first quarter of 2011, an estimated $2 million increase in electric margins from changes in sales caused by weather conditions in Alliant Energy's service territories, $2 million of SO2 emission allowance charges allocated to IPL's electric business in the third quarter of 2011 and an increase in weather-normalized sales volumes at IPL. The higher transmission rider revenues were offset by higher electric transmission service expenses. Estimated increases to Alliant Energy's electric margins from the impacts of weather during the nine months ended September 30, 2012 and 2011 were $37 million and $35 million, respectively.

Weather Conditions - Heating degree days (HDD) and cooling degree days (CDD) in Alliant Energy's service territories for the three and nine months ended September 30 were as follows:

	Three Months			Nine Months		
	Actual			Actual		
	2012	2011	Normal	**2012**	2011	Normal
HDD (a):						
Cedar Rapids, Iowa (IPL)	**218**	204	146	**3,420**	4,573	4,271
Madison, Wisconsin (WPL)	**212**	216	183	**3,581**	4,804	4,530
CDD (a):						
Cedar Rapids, Iowa (IPL)	**699**	654	507	**1,044**	867	729
Madison, Wisconsin (WPL)	**731**	612	442	**1,067**	804	618

(a) HDD and CDD are calculated using a simple average of the high and low temperatures each day compared to a 65-degree base. Normal degree days are calculated using a rolling 20-year average of historical HDD and CDD.

Electric Production Fuel and Energy Purchases (Fuel-related) Cost Recoveries - Alliant Energy burns coal and other fossil fuels to produce electricity at its generating facilities. The cost of fossil fuels used during each period is included in electric production fuel expense. Alliant Energy also purchases electricity to meet the demand of its customers and charges these costs to energy purchases expense. Alliant Energy's electric production fuel expense decreased $63 million, or 19%, for the nine-month period. Alliant Energy's energy purchases expense increased $23 million, or 9%, for the nine-month period. The changes in Alliant Energy's electric production fuel expense and energy purchases expense were largely due to lower MISO dispatch of Alliant Energy's generating facilities for the nine months ended September 30, 2012 compared to the same period in 2011. Alliant Energy's generating facilities were dispatched at a lower level during the nine months ended September 30, 2012 because electricity could be purchased in the MISO market at prices that were lower than the cost to generate electricity at certain of Alliant Energy's generating facilities. The impact of changes in electricity volumes generated from Alliant Energy's generating facilities was largely offset by the impact of the changes in energy volumes purchased and changes in bulk power sales volumes discussed below.

Due to IPL's rate recovery mechanisms for fuel-related costs, changes in fuel-related costs resulted in comparable changes in electric revenues and, therefore, did not have a significant impact on IPL's electric margins. WPL's rate recovery mechanism for wholesale fuel-related costs also provides for adjustments to its wholesale electric rates for changes in commodity costs, thereby mitigating impacts of changes to commodity costs on its electric margins.

WPL's retail fuel-related costs incurred during the three and nine months ended September 30, 2012 were lower than the forecasted fuel-related costs used to set retail rates during such periods. WPL estimates the lower than forecasted retail fuel-related costs increased electric margins by approximately $1 million and $4 million during the three and nine months ended September 30, 2012, respectively. WPL's retail fuel-related costs incurred during the three and nine months ended September 30, 2011 were higher than the forecasted fuel-related costs used to set retail rates during such periods. WPL estimates the higher than forecasted retail fuel-related costs decreased electric margins by approximately $3 million and $7 million during the three and nine months ended September 30, 2011, respectively.

Purchased Electric Capacity Expenses - Alliant Energy enters into PPAs to help meet the electricity demand of IPL's and WPL's customers. Certain of these PPAs include minimum payments for IPL's and WPL's rights to electric generating capacity. Details of purchased electric capacity expense included in the utility electric margins table above for the three and nine months ended September 30 were as follows (in millions):

	Three Months		Nine Months	
	2012	2011	**2012**	2011
DAEC PPA (IPL)	**$42**	$40	**$118**	$113
Riverside PPA (WPL)	**27**	27	**53**	53
Kewaunee PPA (WPL)	**15**	13	**44**	38
Other	**—**	—	**1**	1
	$84	$80	**$216**	$205

Sales Trends - Retail sales volumes increased 1% in the third quarter of 2012 and were relatively flat during the nine months ended September 30, 2012 compared to the same periods in 2011. The increase in retail sales volumes in the third quarter of 2012 was primarily due to warmer weather conditions during the third quarter of 2012 compared to the third quarter of 2011.

Wholesale sales volumes increased 8% in the third quarter of 2012 and decreased 2% during the nine months ended September 30, 2012 compared to the same periods in 2011, primarily due to the impact of changes in sales to WPL's partial-requirement wholesale customers that have contractual options to be served by WPL, other power supply sources or the MISO market.

Bulk power and other revenue changes were largely due to changes in revenues from sales in the wholesale energy markets operated by MISO and PJM Interconnection, LLC. These changes are impacted by several factors including the availability of Alliant Energy's generating facilities and electricity demand within these wholesale energy markets. Changes in bulk power and other sales revenues were offset by changes in fuel-related costs and therefore did not have a significant impact on electric margins.

Alliant Energy, IPL and WPL are currently expecting relatively flat weather-normalized retail electric sales in 2013 compared to 2012. This is driven largely by low customer growth and continuing slow economic growth.

Refer to "Rate Matters" for discussion of retail rate cases including a retail electric base rate freeze at WPL through December 31, 2014. Refer to "Other Future Considerations" for discussion of potential impacts on future electric sales due to drought conditions in the Midwest in 2012 and a large IPL wholesale electric customer that is attempting to invoke an

early termination provision of its wholesale power supply agreement with IPL, and higher expected revenues at IPL in 2013 from revenue requirement changes related to tax initiatives and increased recoveries under the transmission rider related to expected increases in electric transmission service expenses.

Utility Gas Margins - Gas margins are defined as gas operating revenues less cost of gas sold. Management believes that gas margins provide a more meaningful basis for evaluating utility operations than gas operating revenues since cost of gas sold is generally passed through to customers, and therefore results in changes to gas operating revenues that are comparable to changes in cost of gas sold.

Third Quarter 2012 vs. Third Quarter 2011 Summary - Gas margins and Dth sales for Alliant Energy for the three months ended September 30 were as follows:

	Revenues and Costs (dollars in millions)			Dths Sold (Dths in thousands)		
	2012	2011	Change	**2012**	2011	Change
Residential	**$21.9**	$21.6	1%	**1,542**	1,541	—%
Commercial	**13.4**	13.8	(3%)	**1,797**	1,788	1%
Industrial	**3.1**	4.3	(28%)	**618**	735	(16%)
Retail subtotal	**38.4**	39.7	(3%)	**3,957**	4,064	(3%)
Transportation/other	**8.4**	6.7	25%	**16,295**	13,396	22%
Total revenues/sales	**46.8**	46.4	1%	**20,252**	17,460	16%
Cost of gas sold	**17.7**	19.8	(11%)			
Margins	**$29.1**	$26.6	9%			

Nine Months Ended September 30, 2012 vs. Nine Months Ended September 30, 2011 Summary - Gas margins and Dth sales for Alliant Energy for the nine months ended September 30 were as follows:

	Revenues and Costs (dollars in millions)			Dths Sold (Dths in thousands)		
	2012	2011	Change	**2012**	2011	Change
Residential	**$147.8**	$194.2	(24%)	**14,830**	19,234	(23%)
Commercial	**82.2**	109.8	(25%)	**11,183**	13,534	(17%)
Industrial	**10.9**	18.4	(41%)	**2,033**	2,866	(29%)
Retail subtotal	**240.9**	322.4	(25%)	**28,046**	35,634	(21%)
Transportation/other	**23.0**	20.1	14%	**43,303**	39,500	10%
Total revenues/sales	**263.9**	342.5	(23%)	**71,349**	75,134	(5%)
Cost of gas sold	**141.1**	211.0	(33%)			
Margins	**$122.8**	$131.5	(7%)			

Gas margins decreased $9 million, or 7%, for the nine-month period largely due to an estimated $16 million decrease in gas margins from changes in sales caused by weather conditions in Alliant Energy's service territories. Estimated increases (decreases) to Alliant Energy's gas margins from the impacts of weather during the nine months ended September 30, 2012 and 2011 were ($11) million and $5 million, respectively. This item was partially offset by an increase in weather-normalized sales volumes and $2 million of higher gas revenues due to the impact of an interim retail gas base rate increase effective in June 2012 at IPL. Alliant Energy believes the increase in weather-normalized sales volumes is partially due to relatively low natural gas prices.

Refer to "Utility Electric Margins" for details of Alliant Energy's HDD data and "Rate Matters" for discussion of retail rate cases including an interim retail gas base rate increase for IPL's Iowa customers effective June 4, 2012 and a retail gas base rate decrease for WPL's customers scheduled to be effective January 1, 2013.

Non-regulated Revenues - Alliant Energy's non-regulated revenues increased $5 million for the nine-month period, primarily due to increased Transportation revenues resulting from increased demand for freight services provided by Alliant Energy's short-line railway company and increased demand for barge terminal and hauling services.

Electric Transmission Service Expense - Alliant Energy's electric transmission service expense for the utilities increased $6 million and $13 million for the three- and nine-month periods, respectively, primarily due to changes in transmission costs at IPL related to transmission services from ITC Midwest LLC (ITC). The increases were primarily due to $2 million and $6 million of higher electric transmission service costs billed by ITC to IPL during the three and nine months ended September 30, 2012, respectively, compared to the same periods in 2011 due to a modest increase in transmission service rates, and the impact of IPL utilizing regulatory liabilities to credit a portion of the transmission service expenses billed to IPL by ITC during the three and nine months ended September 30, 2011. IPL is currently recovering the Iowa retail portion of these increased electric transmission service costs from its retail electric customers in Iowa through the transmission cost rider resulting in an offsetting increase in electric revenues. Refer to “Other Future Considerations” for discussion of potential changes in future electric transmission services expenses for IPL and WPL.

Utility Other Operation and Maintenance Expenses - Alliant Energy’s other operation and maintenance expenses for the utilities decreased $2 million and $44 million for the three- and nine-month periods, respectively, due to the following reasons (amounts represent variances between the periods in millions):

Third Quarter 2012 vs. Third Quarter 2011 Summary:

	Alliant Energy	IPL	WPL
SO2 emission allowance charge allocated to IPL’s steam business in the third quarter of 2011 (a)	($2)	($2)	$—
Contract cancellation charge at IPL in the third quarter of 2012 (b)	3	3	—
Other (primarily changes in other administrative and general expenses)	(3)	1	(4)
	($2)	$2	($4)

Nine Months Ended September 30, 2012 vs. Nine Months Ended September 30, 2011 Summary:

	Alliant Energy	IPL	WPL
Regulatory-related charges and credits from IPL’s Minnesota electric rate case order recorded in the second quarter of 2011 (c)	($11)	($11)	$—
Additional benefits costs for the Cash Balance Plan in 2011 (d)	(10)	(6)	(4)
Regulatory asset impairments in 2011 (e)	(7)	(2)	(5)
Regulatory-related credits from WPL’s 2013/2014 rate case decision recorded in the second quarter of 2012 (f)	(5)	—	(5)
Wind site impairment charge at WPL in the first quarter of 2011 (g)	(5)	—	(5)
Lower generation operation and maintenance expenses at IPL (h)	(5)	(5)	—
SO2 emission allowance charge allocated to IPL’s steam business in the third quarter of 2011 (a)	(2)	(2)	—
Contract cancellation charge at IPL in the third quarter of 2012 (b)	3	3	—
Other (primarily changes in other administrative and general expenses)	(2)	(2)	—
	($44)	($25)	($19)

(a) Refer to Note 1(b) of the “Combined Notes to Condensed Consolidated Financial Statements” for details of the SO2 emission allowance charge recorded by IPL in the third quarter of 2011.
(b) Due to the cancellation of a services agreement at one of IPL’s electric generating facilities in the third quarter of 2012.
(c) Refer to Notes 1(b) and 1(c) of the “Combined Notes to Condensed Consolidated Financial Statements” for details of regulatory-related charges and credits incurred by Alliant Energy and IPL in the second quarter of 2011 due to the order issued by the MPUC in IPL’s Minnesota retail electric rate case (2009 test year).
(d) Refer to Note 5(a) of the “Combined Notes to Condensed Consolidated Financial Statements” for details of additional benefit costs incurred by Alliant Energy, IPL and WPL in 2011 resulting from an amendment to the Cash Balance Plan.
(e) Refer to Note 1(b) of the “Combined Notes to Condensed Consolidated Financial Statements” for details of asset impairment charges recognized by Alliant Energy, IPL and WPL in 2011.
(f) Refer to Note 1(b) of the “Combined Notes to Condensed Consolidated Financial Statements” for details of regulatory-related credits recorded by Alliant Energy and WPL in the second quarter of 2012 due to the decision by the PSCW in WPL’s Wisconsin retail electric and gas rate case (2013/2014 test period).

(g) Refer to Note 1(c) of the “Combined Notes to Condensed Consolidated Financial Statements” for details of the wind site impairment charge recorded by WPL in the first quarter of 2011.

(h) Primarily resulting from the timing of maintenance projects at IPL’s electric generating facilities.

Alliant Energy and WPL currently expect their other operation and maintenance expenses to decrease in 2013 as compared to 2012 due to decreases in regulatory amortizations at WPL related to energy conservation. This item is expected to be partially offset by additional expenses associated with Riverside, which WPL anticipates purchasing in December 2012.

Depreciation and Amortization Expenses - Depreciation and amortization expenses increased $3 million and $7 million for the three- and nine-month periods, respectively, primarily due to higher depreciation rates at IPL effective January 1, 2012 resulting from IPL's most recent depreciation study, and property additions. Alliant Energy and WPL currently expect their depreciation expense to increase in 2013 as compared to 2012 primarily due to the full year impact of depreciation from WPL's anticipated purchase of Riverside in December 2012, and certain large projects expected to be placed in service in the fourth quarter of 2012, including WPL's SCR project at Edgewater Unit 5 and Resources' Franklin County wind project.

AFUDC - AFUDC increased $3 million and $6 million for the three- and nine-month periods, respectively, primarily due to AFUDC recognized in 2012 for WPL's emission controls projects at Columbia Units 1 and 2, and Edgewater Unit 5. Alliant Energy and IPL currently expect AFUDC to increase in 2013 as compared to 2012 primarily due to increased construction work in progress balances related to environmental projects at Ottumwa Unit 1, George Neal Units 3 and 4, and Lansing Unit 4.

Interest Expense - Alliant Energy's interest expense decreased $4 million for the nine-month period, primarily due to capitalized interest recognized in 2012 for the Franklin County wind project. Alliant Energy and WPL currently expect their interest expense to increase in 2013 as compared to 2012 due to financings related to WPL's anticipated purchase of Riverside in December 2012.

Income Taxes - Details of the effective income tax rates for Alliant Energy's continuing operations during the three and nine months ended September 30 were as follows:

	Three Months		Nine Months	
	2012	2011	**2012**	2011
Statutory federal income tax rate	**35.0%**	35.0%	**35.0%**	35.0%
State apportionment changes	**—**	—	**4.3**	—
IPL's electric tax benefit rider	**(10.3)**	(9.2)	**(11.0)**	(8.9)
Production tax credits	**(5.5)**	(6.2)	**(6.0)**	(5.9)
Effect of rate-making on property-related differences	**(4.7)**	(3.0)	**(4.3)**	(3.0)
Wisconsin Tax Legislation enacted in June 2011	**—**	—	**—**	(5.8)
Other items, net	**5.9**	6.9	**6.0**	5.2
Overall income tax rate	**20.4%**	23.5%	**24.0%**	16.6%

Refer to Note 4 of the "Combined Notes to Condensed Consolidated Financial Statements" for additional discussion of state apportionment changes, IPL's electric tax benefit rider, production tax credits, effect of rate-making on property-related differences and Wisconsin Tax Legislation enacted in the second quarter of 2011. Refer to "Critical Accounting Policies and Estimates" for discussion of the effect of rate-making on property-related differences at IPL. Refer to "Other Future Considerations" for discussion of possible impacts to Alliant Energy's future income taxes resulting from IPL's tax benefit riders and potential tax accounting method changes.

Income (Loss) from Discontinued Operations, Net of Tax - Refer to Note 13 of the "Combined Notes to Condensed Consolidated Financial Statements" for discussion of Alliant Energy's discontinued operations.

Preferred Dividend Requirements of Subsidiaries - Preferred dividend requirements of subsidiaries decreased $2 million for the nine-month period primarily due to a $2 million charge in the first quarter of 2011 related to IPL's redemption of its 7.10% Series C Cumulative Preferred Stock in 2011.

IPL'S RESULTS OF OPERATIONS

Overview - Third Quarter Results - Earnings available for common stock increased $5 million primarily due to the electric tax benefit rider, which resulted in higher tax benefits recorded in the third quarter of 2012 compared to the third quarter of 2011. The electric tax benefit rider is not expected to have a material impact on IPL's results for the year ended December 31, 2012.

Electric Margins - Electric margins are defined as electric operating revenues less electric production fuel, energy purchases and purchased electric capacity expenses. Management believes that electric margins provide a more meaningful basis for evaluating utility operations than electric operating revenues since electric production fuel, energy purchases and purchased electric capacity expenses are generally passed through to customers, and therefore, result in changes to electric operating revenues that are comparable to changes in electric production fuel, energy purchases and purchased electric capacity expenses.

Third Quarter 2012 vs. Third Quarter 2011 Summary - Electric margins and MWh sales for IPL for the three months ended September 30 were as follows:

	Revenues and Costs (dollars in millions)			MWhs Sold (MWhs in thousands)		
	2012	2011	Change	**2012**	2011	Change
Residential	**$182.8**	$179.6	2%	**1,243**	1,233	1%
Commercial	**121.6**	115.0	6%	**1,112**	1,075	3%
Industrial	**132.0**	127.6	3%	**1,824**	1,846	(1%)
Retail subtotal	**436.4**	422.2	3%	**4,179**	4,154	1%
Sales for resale:						
Wholesale	**8.7**	8.9	(2%)	**118**	114	4%
Bulk power and other	**2.9**	4.6	(37%)	**91**	140	(35%)
Other	**8.6**	7.5	15%	**21**	21	—%
Total revenues/sales	**456.6**	443.2	3%	**4,409**	4,429	—%
Electric production fuel expense	**80.1**	72.0	11%			
Energy purchases expense	**36.6**	37.9	(3%)			
Purchased electric capacity expense	**42.1**	40.5	4%			
Margins	**$297.8**	$292.8	2%			

Electric margins increased $5 million, or 2%, primarily due to $5 million of higher revenues related to changes in recovery of transmission costs related to the transmission rider implemented in the first quarter of 2011 and $2 million of SO2 emission allowance charges allocated to IPL's electric business in the third quarter of 2011. The higher transmission rider revenues were offset by higher electric transmission service expenses. These items were partially offset by $3 million of decreased revenues during the three-month period due to higher credits on Iowa retail electric customers' bills resulting from the electric tax benefit rider and $2 million of higher purchased electric capacity expenses related to the DAEC PPA. The electric tax benefit rider resulted in $23 million and $20 million of credits on Iowa retail electric customers' bills in the third quarters of 2012 and 2011, respectively. IPL's electric tax benefit rider is expected to result in reductions in electric revenues that are offset by reductions in income tax expenses for the year ended December 31, 2012. Estimated increases to IPL's electric margins from the impacts of weather during the third quarters of 2012 and 2011 were $17 million and $17 million, respectively.

Nine Months Ended September 30, 2012 vs. Nine Months Ended September 30, 2011 Summary - Electric margins and MWh sales for IPL for the nine months ended September 30 were as follows:

	Revenues and Costs (dollars in millions)			MWhs Sold (MWhs in thousands)		
	2012	2011	Change	**2012**	2011	Change
Residential	**$418.8**	$428.2	(2%)	**3,186**	3,267	(2%)
Commercial	**283.5**	283.4	—%	**3,042**	2,978	2%
Industrial	**317.8**	320.0	(1%)	**5,342**	5,303	1%
Retail subtotal	**1,020.1**	1,031.6	(1%)	**11,570**	11,548	—%
Sales for resale:						
Wholesale	**21.8**	23.0	(5%)	**320**	321	—%
Bulk power and other	**6.0**	21.1	(72%)	**200**	614	(67%)
Other	**22.8**	21.6	6%	**62**	64	(3%)
Total revenues/sales	**1,070.7**	1,097.3	(2%)	**12,152**	12,547	(3%)
Electric production fuel expense	**151.2**	178.9	(15%)			
Energy purchases expense	**121.6**	115.2	6%			
Purchased electric capacity expense	**119.1**	114.4	4%			
Margins	**$678.8**	$688.8	(1%)			

Electric margins decreased $10 million, or 1%, primarily due to $19 million of decreased revenues during the nine-month period due to additional credits on Iowa retail electric customers' bills resulting from the electric tax benefit rider. Other decreases to electric margins included an estimated $5 million decrease in electric margins from changes in sales caused by weather conditions in IPL's service territory and $5 million of higher purchased electric capacity expenses related to the DAEC PPA. The electric tax benefit rider resulted in $63 million and $44 million of credits on Iowa retail electric customers' bills during the nine months ended September 30, 2012 and 2011, respectively. IPL's electric tax benefit rider is expected to result in reductions in electric revenues that are offset by reductions in income tax expenses for the year ended December 31, 2012. Estimated increases to IPL's electric margins from the impacts of weather during the nine months ended September 30, 2012 and 2011 were $15 million and $20 million, respectively. These items were partially offset by $11 million of higher revenues related to changes in recovery of transmission costs related to the transmission rider implemented in the first quarter of 2011, $2 million of SO2 emission allowance charges allocated to IPL's electric business in the third quarter of 2011 and an increase in weather-normalized retail sales volumes. The higher transmission rider revenues were offset by higher electric transmission service expenses.

Refer to "Alliant Energy's Results of Operations - Utility Electric Margins" for details on IPL's HDD and CDD data, purchased electric capacity expenses, recoveries of electric production fuel and energy purchases expenses and sales trends. Refer to "Rate Matters" for additional discussion of IPL's retail electric rate increases from its Iowa and Minnesota test year base rate cases. Refer to "Other Future Considerations" for discussion of potential impacts on future electric sales due to drought conditions in the Midwest in 2012 and a large IPL wholesale electric customer that is attempting to invoke an early termination provision of its wholesale power supply agreement with IPL, and higher expected revenues in 2013 from revenue requirement changes related to tax initiatives and increased recoveries under the transmission rider related to expected increases in electric transmission service expenses.

Gas Margins - Gas margins are defined as gas operating revenues less cost of gas sold. Management believes that gas margins provide a more meaningful basis for evaluating utility operations than gas operating revenues since cost of gas sold is generally passed through to customers, and therefore, results in changes to gas operating revenues that are comparable to changes in cost of gas sold.

Third Quarter 2012 vs. Third Quarter 2011 Summary - Gas margins and Dth sales for IPL for the three months ended September 30 were as follows:

	Revenues and Costs (dollars in millions)			Dths Sold (Dths in thousands)		
	2012	2011	Change	**2012**	2011	Change
Residential	**$13.7**	$12.7	8%	**931**	930	—%
Commercial	**8.6**	7.7	12%	**1,061**	968	10%
Industrial	**2.7**	3.9	(31%)	**537**	671	(20%)
Retail subtotal	**25.0**	24.3	3%	**2,529**	2,569	(2%)
Transportation/other	**4.6**	3.2	44%	**7,284**	6,406	14%
Total revenues/sales	**29.6**	27.5	8%	**9,813**	8,975	9%
Cost of gas sold	**12.9**	12.7	2%			
Margins	**$16.7**	$14.8	13%			

Nine Months Ended September 30, 2012 vs. Nine Months Ended September 30, 2011 Summary - Gas margins and Dth sales for IPL for the nine months ended September 30 were as follows:

	Revenues and Costs (dollars in millions)			Dths Sold (Dths in thousands)		
	2012	2011	Change	**2012**	2011	Change
Residential	**$82.0**	$111.3	(26%)	**8,247**	11,129	(26%)
Commercial	**46.0**	62.3	(26%)	**6,153**	7,440	(17%)
Industrial	**8.3**	14.2	(42%)	**1,611**	2,224	(28%)
Retail subtotal	**136.3**	187.8	(27%)	**16,011**	20,793	(23%)
Transportation/other	**12.9**	10.3	25%	**22,380**	20,499	9%
Total revenues/sales	**149.2**	198.1	(25%)	**38,391**	41,292	(7%)
Cost of gas sold	**80.5**	126.2	(36%)			
Margins	**$68.7**	$71.9	(4%)			

Gas margins decreased $3 million, or 4%, for the nine-month period largely due to an estimated $8 million decrease in gas margins from changes in sales caused by weather conditions in IPL's service territory. Estimated increases (decreases) to IPL's gas margins from the impacts of weather during the nine months ended September 30, 2012 and 2011 were ($5) million and $3 million, respectively. This item was partially offset by an increase in weather-normalized sales volumes and $2 million of higher gas revenues due to the impact of an interim retail gas base rate increase effective June 2012. IPL believes the increase in weather-normalized sales volumes is partially due to relatively low natural gas prices.

Refer to "Alliant Energy's Results of Operations - Utility Electric Margins" for details of IPL's HDD data. Refer to "Rate Matters" for discussion of an interim retail gas base rate increase for IPL's Iowa customers effective June 4, 2012.

Electric Transmission Service Expense - Electric transmission service expense increased $6 million and $12 million for the three- and nine-month periods, respectively, primarily due to changes in transmission costs related to transmission services from ITC. The increase was primarily due to $2 million and $6 million of higher electric transmission service costs billed by ITC to IPL during the three and nine months ended September 30, 2012, respectively, compared to the same periods last year due to a modest increase in transmission service rates and the impact of IPL utilizing regulatory liabilities to credit a portion of the transmission service expenses billed to IPL by ITC during the three and nine months ended September 30, 2011. IPL is currently recovering the Iowa retail portion of these increased electric transmission service costs from its retail electric customers in Iowa through the transmission cost rider resulting in an offsetting increase in electric revenues. Refer to "Other Future Considerations" for discussion of potential changes in future electric transmission services expenses for IPL.

Other Operation and Maintenance Expenses -
Third Quarter 2012 vs. Third Quarter 2011 Summary - Other operation and maintenance expenses increased $2 million primarily due to a $3 million contract cancellation charge recorded by IPL in the third quarter of 2012 and increases in other administrative and

general expenses. These items were partially offset by a $2 million charge recorded in the third quarter of 2011 related to SO2 emission allowance forward contracts allocated to IPL's steam business.

Nine Months Ended September 30, 2012 vs. Nine Months Ended September 30, 2011 Summary - Other operation and maintenance expenses decreased $25 million primarily due to $11 million of regulatory-related charges and credits incurred by IPL in the second quarter of 2011 due to the oral decision issued by the MPUC in IPL's Minnesota retail electric rate case (2009 test year), $6 million of additional benefits costs in 2011 resulting from an amendment to the Cash Balance Plan, $5 million of lower generation operation and maintenance expenses primarily resulting from the timing of maintenance projects, a $2 million charge recorded in the third quarter of 2011 related to SO2 emission allowance forward contracts allocated to IPL's steam business, $2 million of regulatory asset impairment charges recorded in 2011 and decreases in other administrative and general expenses. These items were partially offset by a $3 million contract cancellation charge recorded by IPL in the third quarter of 2012.

Refer to "Alliant Energy's Results of Operations - Utility Other Operation and Maintenance Expenses" for additional details of IPL's other operation and maintenance expenses.

Depreciation and Amortization Expenses - Depreciation and amortization expenses increased $2 million and $7 million for the three- and nine-month periods, respectively, primarily due to higher depreciation rates effective January 1, 2012 resulting from IPL's most recent depreciation study, and property additions.

AFUDC - IPL currently expects AFUDC to increase in 2013 as compared to 2012 primarily due to increased construction work in progress balances related to environmental projects at Ottumwa Unit 1, George Neal Units 3 and 4, and Lansing Unit 4.

Income Taxes - Details of IPL's effective income tax rates during the three and nine months ended September 30 were as follows:

	Three Months		Nine Months	
	2012	2011	**2012**	2011
Statutory federal income tax rate	**35.0%**	35.0%	**35.0%**	35.0%
State apportionment changes	**—**	—	**6.9**	—
Electric tax benefit rider	**(34.2)**	(26.5)	**(34.5)**	(25.4)
Effect of rate-making on property-related differences	**(11.2)**	(7.1)	**(10.6)**	(6.9)
Production tax credits	**(8.6)**	(8.4)	**(8.6)**	(7.9)
Other items, net	**6.4**	3.7	**6.2**	3.5
Overall income tax rate	**(12.6%)**	(3.3%)	**(5.6%)**	(1.7%)

Refer to Note 4 of the "Combined Notes to Condensed Consolidated Financial Statements" for additional discussion of state apportionment changes, the electric tax benefit rider, effect of rate-making on property-related differences and production tax credits. Refer to "Critical Accounting Policies and Estimates" for discussion of the effect of rate-making on property-related differences at IPL. Refer to "Other Future Considerations" for discussion of possible impacts to IPL's future income taxes resulting from the tax benefit riders and potential tax accounting method changes.

Preferred Dividend Requirements - Preferred dividend requirements decreased $2 million for the nine-month period primarily due to a $2 million charge in the first quarter of 2011 related to IPL's redemption of its 7.10% Series C Cumulative Preferred Stock in 2011.

WPL'S RESULTS OF OPERATIONS

Overview - Third Quarter Results - WPL's earnings available for common stock increased $5 million primarily due to higher electric sales from warmer weather conditions in the third quarter of 2012 compared to the third quarter of 2011, changes in the recovery of electric production fuel and energy purchases expenses, and AFUDC recognized for emission controls projects at Columbia Units 1 and 2, and Edgewater Unit 5 in the third quarter of 2012. These items were partially offset by higher purchased electric capacity expenses related to the Kewaunee PPA.

Electric Margins - Electric margins are defined as electric operating revenues less electric production fuel, energy purchases and purchased electric capacity expenses. Management believes that electric margins provide a more meaningful basis for evaluating utility operations than electric operating revenues since electric production fuel, energy purchases and purchased electric capacity expenses are generally passed through to customers, and therefore result in changes to electric operating revenues that are comparable to changes in electric production fuel, energy purchases and purchased electric capacity expenses.

Third Quarter 2012 vs. Third Quarter 2011 Summary - Electric margins and MWh sales for WPL for the three months ended September 30 were as follows:

	Revenues and Costs (dollars in millions)			MWhs Sold (MWhs in thousands)		
	2012	2011	Change	**2012**	2011	Change
Residential	**$136.2**	$132.1	3%	**1,047**	1,010	4%
Commercial	**73.0**	71.2	3%	**650**	630	3%
Industrial	**92.9**	93.7	(1%)	**1,196**	1,175	2%
Retail subtotal	**302.1**	297.0	2%	**2,893**	2,815	3%
Sales for resale:						
Wholesale	**46.6**	45.3	3%	**869**	804	8%
Bulk power and other	**5.6**	6.6	(15%)	**280**	198	41%
Other	**4.4**	4.8	(8%)	**16**	16	—%
Total revenues/sales	**358.7**	353.7	1%	**4,058**	3,833	6%
Electric production fuel expense	**54.1**	57.7	(6%)			
Energy purchases expense	**50.8**	47.7	6%			
Purchased electric capacity expense	**41.9**	39.7	6%			
Margins	**$211.9**	$208.6	2%			

Electric margins increased $3 million, or 2%, primarily due to an estimated $7 million increase in electric margins from changes in sales caused by weather conditions in WPL's service territory and a $4 million increase in electric margins from changes in the recovery of electric production fuel and energy purchases expenses. Estimated increases to WPL's electric margins from the impacts of weather during the third quarters of 2012 and 2011 were $19 million and $12 million, respectively. These items were partially offset by $2 million of higher purchased electric capacity expenses related to the Kewaunee PPA and a decrease in weather-normalized sales volumes.

Nine Months Ended September 30, 2012 vs. Nine Months Ended September 30, 2011 Summary - Electric margins and MWh sales for WPL for the nine months ended September 30 were as follows:

	Revenues and Costs (dollars in millions)			MWhs Sold (MWhs in thousands)		
	2012	2011	Change	**2012**	2011	Change
Residential	**$342.7**	$339.8	1%	**2,701**	2,681	1%
Commercial	**190.3**	188.8	1%	**1,769**	1,748	1%
Industrial	**254.5**	252.4	1%	**3,357**	3,325	1%
Retail subtotal	**787.5**	781.0	1%	**7,827**	7,754	1%
Sales for resale:						
Wholesale	**120.5**	123.6	(3%)	**2,202**	2,252	(2%)
Bulk power and other	**8.3**	23.5	(65%)	**618**	866	(29%)
Other	**13.3**	12.3	8%	**49**	48	2%
Total revenues/sales	**929.6**	940.4	(1%)	**10,696**	10,920	(2%)
Electric production fuel expense	**121.7**	156.9	(22%)			
Energy purchases expense	**155.9**	139.0	12%			
Purchased electric capacity expense	**97.1**	90.8	7%			
Margins	**$554.9**	$553.7	—%			

Electric margins increased $1 million, primarily due to an $11 million increase in electric margins from changes in the recovery of electric production fuel and energy purchases expenses and an estimated $7 million increase in electric margins from changes in sales caused by weather conditions in WPL's service territory. Estimated increases to WPL's electric margins from the impacts of weather during the nine months ended September 30, 2012 and 2011 were $22 million and $15 million, respectively. These items were largely offset by $6 million of higher purchased electric capacity expenses related to the Kewaunee PPA, $4 million of revenues recognized in 2011 related to interim fuel rates collected in 2010 and a decrease in weather-normalized sales volumes.

Refer to "Alliant Energy's Results of Operations - Utility Electric Margins" for details of WPL's HDD and CDD data, purchased electric capacity expenses, recoveries of electric production fuel and energy purchases expenses and sales trends. Refer to "Rate Matters" for discussion of retail rate cases including a retail electric base rate freeze through December 31, 2014. Refer to "Other Future Considerations" for discussion of potential impacts on future electric sales due to drought conditions in the Midwest in 2012.

Gas Margins - Gas margins are defined as gas operating revenues less cost of gas sold. Management believes that gas margins provide a more meaningful basis for evaluating utility operations than gas operating revenues since cost of gas sold is generally passed through to customers, and therefore, results in changes to gas operating revenues that are comparable to changes in cost of gas sold.

Third Quarter 2012 vs. Third Quarter 2011 Summary - Gas margins and Dth sales for WPL for the three months ended September 30 were as follows:

	Revenues and Costs (dollars in millions)			Dths Sold (Dths in thousands)		
	2012	2011	Change	**2012**	2011	Change
Residential	**$8.2**	$8.9	(8%)	**611**	611	—%
Commercial	**4.8**	6.1	(21%)	**736**	820	(10%)
Industrial	**0.4**	0.4	—%	**81**	64	27%
Retail subtotal	**13.4**	15.4	(13%)	**1,428**	1,495	(4%)
Transportation/other	**3.8**	3.5	9%	**9,011**	6,990	29%
Total revenues/sales	**17.2**	18.9	(9%)	**10,439**	8,485	23%
Cost of gas sold	**4.8**	7.1	(32%)			
Margins	**$12.4**	$11.8	5%			

Nine Months Ended September 30, 2012 vs. Nine Months Ended September 30, 2011 Summary - Gas margins and Dth sales for WPL for the nine months ended September 30 were as follows:

	Revenues and Costs (dollars in millions)			Dths Sold (Dths in thousands)		
	2012	2011	Change	**2012**	2011	Change
Residential	**$65.8**	$82.9	(21%)	**6,583**	8,105	(19%)
Commercial	**36.2**	47.5	(24%)	**5,030**	6,094	(17%)
Industrial	**2.6**	4.2	(38%)	**422**	642	(34%)
Retail subtotal	**104.6**	134.6	(22%)	**12,035**	14,841	(19%)
Transportation/other	**10.1**	9.8	3%	**20,923**	19,001	10%
Total revenues/sales	**114.7**	144.4	(21%)	**32,958**	33,842	(3%)
Cost of gas sold	**60.6**	84.8	(29%)			
Margins	**$54.1**	$59.6	(9%)			

Gas margins decreased $6 million, or 9%, for the nine-month period largely due to an estimated $8 million decrease in gas margins from changes in sales caused by weather conditions in WPL's service territory. Estimated increases (decreases) to WPL's gas margins from the impacts of weather during the nine months ended September 30, 2012 and 2011 were ($6) million and $2 million, respectively. This item was partially offset by an increase in weather normalized sales volumes. WPL believes the increase in weather-normalized sales volumes is partially due to relatively low natural gas prices.

Refer to "Alliant Energy's Results of Operations - Utility Electric Margins" for WPL's HDD data. Refer to "Rate Matters" for discussion of retail rate cases including a retail gas base rate decrease scheduled to be effective January 1, 2013.

Electric Transmission Service Expense - Refer to "Other Future Considerations" for discussion of potential changes in future electric transmission services expenses for WPL.

Other Operation and Maintenance Expenses -
Third Quarter 2012 vs. Third Quarter 2011 Summary - Other operation and maintenance expenses decreased $4 million primarily due to lower other administrative and general expenses.

Nine Months Ended September 30, 2012 vs. Nine Months Ended September 30, 2011 Summary - Other operation and maintenance expenses decreased $19 million primarily due to $5 million of regulatory-related credits from WPL's 2013/2014 rate case decision recorded in the second quarter of 2012, $5 million of regulatory asset impairment charges recorded in 2011, a $5 million wind site impairment charge recorded in the first quarter of 2011 and $4 million of additional benefits costs recorded in 2011 resulting from an amendment to the Cash Balance Plan.

Refer to "Alliant Energy's Results of Operations - Utility Other Operation and Maintenance Expenses" for additional details of WPL's other operation and maintenance expenses. WPL currently expects its other operation and maintenance expense to decrease in 2013 as compared to 2012 due to decreases in regulatory amortizations related to energy conservation, partially offset by additional expenses associated with Riverside, which WPL anticipates purchasing in December 2012.

Depreciation and Amortization Expenses - WPL currently expects its depreciation expense to increase in 2013 as compared to 2012 primarily due to the full year impact of depreciation from its anticipated purchase of Riverside in December 2012 and the SCR at Edgewater Unit 5, which is expected to be placed in service in the fourth quarter of 2012.

AFUDC - AFUDC increased $2 million and $5 million for the three- and nine-month periods, respectively, primarily due to AFUDC recognized in 2012 for WPL's emission controls projects at Columbia Units 1 and 2, and Edgewater Unit 5.

Interest Expense - WPL currently expects its interest expense to increase in 2013 as compared to 2012 due to financings related to its anticipated purchase of Riverside in December 2012.

Income Taxes - Details of WPL's effective income tax rates during the three and nine months ended September 30 were as follows:

	Three Months		Nine Months	
	2012	2011	**2012**	2011
Statutory federal income tax rate	**35.0%**	35.0%	**35.0%**	35.0%
State apportionment changes	**—**	—	**3.5**	—
Production tax credits	**(4.3)**	(5.0)	**(5.5)**	(5.3)
Other items, net	**4.8**	4.4	**4.7**	3.3
Overall income tax rate	**35.5%**	34.4%	**37.7%**	33.0%

Refer to Note 4 of the "Combined Notes to Condensed Consolidated Financial Statements" for additional discussion of state apportionment changes and production tax credits.

LIQUIDITY AND CAPITAL RESOURCES

A summary of Alliant Energy's, IPL's and WPL's liquidity and capital resources matters is included in the 2011 Form 10-K and has not changed materially from the items reported in the 2011 Form 10-K, except as described below.

Liquidity Position - At September 30, 2012, Alliant Energy had $41 million of cash and cash equivalents, $880 million ($230 million at the parent company, $250 million at IPL and $400 million at WPL) of available capacity under their revolving credit facilities and $125 million of available capacity at IPL under its sales of accounts receivable program.

Capital Structures - Capital structures at September 30, 2012 were as follows (dollars in millions):

	Alliant Energy (Consolidated)		IPL		WPL	
Common equity	$3,116.0	50.1%	$1,498.1	49.9%	$1,480.7	56.4%
Preferred stock	205.1	3.3%	145.1	4.8%	60.0	2.3%
Noncontrolling interest	1.7	—%	—	—%	—	—%
Long-term debt (incl. current maturities)	2,829.5	45.5%	1,359.3	45.3%	1,082.5	41.3%
Short-term debt	70.4	1.1%	—	—%	—	—%
	$6,222.7	100.0%	$3,002.5	100.0%	$2,623.2	100.0%

Cash Flows - Selected information from the Condensed Consolidated Statements of Cash Flows for the nine months ended September 30 was as follows (in millions):

	Alliant Energy		IPL		WPL	
	2012	2011	**2012**	2011	**2012**	2011
Cash and cash equivalents, January 1	**$11.4**	$159.3	**$2.1**	$5.7	**$2.7**	$0.1
Cash flows from (used for):						
Operating activities	**600.3**	612.7	**172.4**	314.1	**339.6**	381.3
Investing activities	**(517.7)**	(506.4)	**(211.1)**	(132.2)	**(212.5)**	(242.4)
Financing activities	**(52.9)**	(219.9)	**41.9**	(187.4)	**(113.6)**	(115.5)
Net increase (decrease)	**29.7**	(113.6)	**3.2**	(5.5)	**13.5**	23.4
Cash and cash equivalents, September 30	**$41.1**	$45.7	**$5.3**	$0.2	**$16.2**	$23.5

Operating Activities -
Nine Months Ended September 30, 2012 vs. Nine Months Ended September 30, 2011 - Alliant Energy's cash flows from operating activities decreased $12 million primarily due to $135 million of lower cash flows from changes in the level of IPL's accounts receivable sold during the nine months ended September 30, 2012 and 2011, lower cash flows resulting from changes in inventory levels of production fuel during the nine months ended September 30, 2012 and 2011, the timing of fuel-related cost recoveries at IPL and $19 million of higher credits on retail electric customers' bills in Iowa during the nine months ended September 30, 2012 compared to the nine months ended September 30, 2011 resulting from IPL's electric tax benefit rider. These items were partially offset by $152 million of higher cash flows from operations at RMT due to changes in working capital requirements associated with renewable energy projects in 2012 and 2011, higher cash flows from changes in prepaid gas and inventory levels of gas stored underground at IPL and WPL, and changes in the recovery of fuel-related costs at WPL.

IPL's cash flows from operating activities decreased $142 million primarily due to $135 million of lower cash flows from changes in the level of accounts receivable sold during the nine months ended September 30, 2012 and 2011, the timing of fuel-related cost recoveries, lower cash flows resulting from changes in inventory levels of production fuel during the nine months ended September 30, 2012 and 2011 and $19 million of higher credits on retail electric customers' bills in Iowa during the nine months ended September 30, 2012 compared to the nine months ended September 30, 2011 resulting from the electric tax benefit rider. These items were partially offset by $26 million of higher cash flows from income tax refunds during the nine months ended September 30, 2012 compared to income tax payments during the nine months ended September 30, 2011, and higher cash flows from changes in prepaid gas and inventory levels of gas stored underground.

WPL's cash flows from operating activities decreased $42 million primarily due to $45 million of lower cash flows from income tax payments during the nine months ended September 30, 2012 compared to income tax refunds during the nine months ended September 30, 2011, and lower cash flows resulting from changes in inventory levels of production fuel during the nine months ended September 30, 2012 and 2011. These items were partially offset by changes in the recovery of fuel-related costs and higher cash flows from changes in prepaid gas and inventory levels of gas stored underground.

IPL's Sales of Accounts Receivable Program - Changes in cash flows related to IPL's sales of accounts receivable program increased (decreased) Alliant Energy's and IPL's cash flows from operations by ($85.0) million and $50.0 million during the nine months ended September 30, 2012 and 2011, respectively. These changes were primarily due to IPL relying less on its sales of accounts receivable program in 2012 for financing its cash needs. In March 2012, IPL extended through March 2014 the purchase commitment from the third-party financial institution to which it sells its receivables. Refer to Note 3 of the

"Combined Notes to Condensed Consolidated Financial Statements" for additional details of IPL's sales of accounts receivable program.

Production Fuel - MISO's dispatch of Alliant Energy's generating facilities impacts the amount of production fuel used each period at IPL and WPL. During the nine months ended September 30, 2012, lower MISO dispatch of Alliant Energy's generating facilities resulted in lower production fuel used, which contributed to increased production fuel inventory levels at IPL and WPL. Production fuel inventory levels at IPL and WPL decreased significantly during the nine months ended September 30, 2011 due to higher dispatch of Alliant Energy's generating facilities during such period. The changes in production fuel inventory levels during the nine months ended September 30, 2012 and 2011 resulted in a decrease to Alliant Energy's, IPL's and WPL's cash flows from operations of $36 million, $28 million and $8 million, respectively.

IPL's Electric Tax Benefit Rider - Refer to "Alliant Energy's Results of Operations," "IPL's Results of Operations," and Note 4 of the "Combined Notes to Condensed Consolidated Financial Statements" for further discussion of IPL's electric tax benefit rider.

RMT's Working Capital Requirements - Cash flows from operations at RMT can fluctuate significantly from period to period based on the timing of cash receipts from customers and cash payments for construction activities associated with its customers' large renewable energy projects. Cash flows from operations at RMT increased significantly during the nine months ended September 30, 2012 compared to the nine months ended September 30, 2011 largely due to amounts collected in 2012 for customers' large renewable energy projects completed in late 2011 and in 2012. In February 2012, Alliant Energy announced plans to sell RMT in 2012.

Income Tax Payments and Refunds - Alliant Energy, IPL and WPL do not expect to make any significant federal income tax payments in 2012 through 2014, based on federal net operating loss and credit carryforward positions as of September 30, 2012. While no significant federal income tax payments in 2012 through 2014 are expected to occur, some tax payments and refunds may occur between consolidated group members under the tax sharing agreement between Alliant Energy and its subsidiaries.

Investing Activities -

Nine Months Ended September 30, 2012 vs. Nine Months Ended September 30, 2011 - Alliant Energy's cash flows used for investing activities increased $11 million primarily due to $12 million of net proceeds from the sale of RMT's environmental business unit in June 2011, partially offset by $7 million of lower construction and acquisition expenditures. The lower construction and acquisition expenditures resulted from progress payments by IPL during the nine months ended September 30, 2011 for wind turbine generators that were sold to Resources in June 2011, and expenditures during the nine months ended September 30, 2011 for WPL's Bent Tree - Phase I wind project, WPL's acquisition of the remaining 25% interest in Edgewater Unit 5 and WPL's emission controls projects at Edgewater Unit 5. These items were partially offset by expenditures during the nine months ended September 30, 2012 for the purchase of Alliant Energy's corporate headquarters building at the expiration of the lease term for $48 million, Resources' Franklin County wind project, and emission controls projects at WPL's Columbia Units 1 and 2, WPL's Edgewater Unit 5, IPL's Ottumwa Unit 1 and IPL's George Neal Units 3 and 4.

IPL's cash flows used for investing activities increased $79 million primarily due to $115 million of proceeds from the sale of wind project assets to Resources in June 2011, partially offset by $38 million of lower construction expenditures. The lower construction expenditures resulted from progress payments during the nine months ended September 30, 2011 for wind turbine generators that were sold to Resources in June 2011, partially offset by expenditures during the nine months ended September 30, 2012 for the emission controls projects at Ottumwa Unit 1 and George Neal Units 3 and 4.

WPL's cash flows used for investing activities decreased $30 million primarily due to $30 million of lower construction and acquisition expenditures. The lower construction and acquisition expenditures resulted from expenditures during the nine months ended September 30, 2011 for the Bent Tree - Phase I wind project, the acquisition of the remaining 25% interest in Edgewater Unit 5 and emission controls projects at Edgewater Unit 5. These items were partially offset by expenditures during the nine months ended September 30, 2012 for emission controls projects at Columbia Units 1 and 2 and Edgewater Unit 5.

Construction and Acquisition Expenditures - Alliant Energy, IPL and WPL currently anticipate construction and acquisition expenditures for 2012 through 2016 as follows (in millions):

	Alliant Energy					IPL					WPL				
	2012	2013	2014	2015	2016	2012	2013	2014	2015	2016	2012	2013	2014	2015	2016
Utility business (a):															
Generation - new facilities:															
WPL gas - Riverside acquisition	$395	$—	$—	$—	$—	$—	$—	$—	$—	$—	$ 395	$—	$—	$—	$—
IPL gas - new facility	5	10	100	325	200	5	10	100	325	200	—	—	—	—	—
Subtotal	400	10	100	325	200	5	10	100	325	200	395	—	—	—	—
Environmental	290	355	210	200	165	115	185	120	15	5	175	170	90	185	160
Generation performance improvements	20	35	75	25	45	20	30	60	10	20	—	5	15	15	25
Other	335	380	410	405	410	175	200	225	230	235	160	180	185	175	175
Total utility business	1,045	780	795	955	820	$ 315	$ 425	$ 505	$ 580	$ 460	$ 730	$ 355	$ 290	$ 375	$ 360
Corporate Services (b)	60	40	45	30	20										
Franklin County Wind (b)	65	5	15	—	—										
Other (b)	10	10	5	5	5										
	$1,180	$835	$860	$990	$845										

(a) Cost estimates represent IPL's or WPL's estimated portion of total escalated construction and acquisition expenditures and exclude AFUDC, if applicable. Refer to "Strategic Overview" for further discussion of the generation plans and environmental compliance plans.
(b) Cost estimates represent total escalated construction and acquisition expenditures and exclude capitalized interest.

Government Incentives for Wind Projects - Alliant Energy, IPL and WPL evaluated their options for government incentive elections for IPL's Whispering Willow - East wind project and WPL's Bent Tree - Phase I wind project and currently believe they will continue with the production tax credits incentive election for those two wind projects. Refer to "Other Matters - Other Future Considerations" for further discussion of government incentives for wind projects.

Financing Activities -
Nine Months Ended September 30, 2012 vs. Nine Months Ended September 30, 2011 - Alliant Energy's cash flows used for financing activities decreased $167 million primarily due to $75 million of proceeds from the issuance of 3.45% senior notes by Corporate Services in September 2012, changes in the amount of commercial paper outstanding at Alliant Energy, IPL and WPL, and $40 million of payments to redeem IPL's 7.10% Series C Cumulative Preferred Stock in April 2011.

IPL's cash flows from financing activities increased $229 million primarily due to $101 million of repayments of capital to its parent company, Alliant Energy, during the nine months ended September 30, 2011, $80 million of capital contributions from its parent company during the nine months ended September 30, 2012, changes in the amount of commercial paper outstanding, and $40 million of payments to redeem IPL's 7.10% Series C Cumulative Preferred Stock in April 2011. These items were partially offset by $48 million of higher common stock dividends paid to its parent company during the nine months ended September 30, 2012 compared to the nine months ended September 30, 2011.

WPL's cash flows used for financing activities decreased $2 million primarily due to changes in the amount of commercial paper outstanding, largely offset by $25 million of capital contributions from its parent company, Alliant Energy, during the nine months ended September 30, 2011.

FERC Financing Authorizations - In March 2012, FERC authorized Corporate Services to issue up to $150 million of long-term debt securities and to maintain up to $200 million of short-term debt securities outstanding (including borrowings from its parent or other affiliates) during the period from March 31, 2012 through March 30, 2014. FERC also authorized Corporate Services to receive an unspecified amount of capital contributions and advances from its parent or other affiliates during the period from March 31, 2012 through March 30, 2014. As of September 30, 2012, Corporate Services had remaining authority to issue up to $75 million of long-term debt securities and maintain up to $200 million of short-term debt securities outstanding under this authority.

State Regulatory Financing Authorizations - In May 2012, WPL received authorization from the PSCW to arrange one or more interim credit facilities not to exceed 364 days in length for the prospective purchase of Riverside and to increase the short-term debt limit up to $700 million. This authorization expires the earlier of when such acquisition-related short-term debt has been refinanced with long-term debt, or January 31, 2014.

Common Stock Issuances and Capital Contributions - Refer to Note 5(b) of the “Combined Notes to Condensed Consolidated Financial Statements” for discussion of Alliant Energy’s common stock issuances during the nine months ended September 30, 2012 under its equity incentive plans for employees. Refer to Note 6 of the “Combined Notes to Condensed Consolidated Financial Statements” for discussion of capital contributions from Alliant Energy to IPL, and payments of common stock dividends by IPL and WPL to their parent company during the nine months ended September 30, 2012.

Short-term Debt - Alliant Energy’s, IPL’s and WPL’s credit facility agreements each contain a covenant, which requires the entities to maintain certain debt-to-capital ratios in order to borrow under the credit facilities. The required debt-to-capital ratios compared to the actual debt-to-capital ratios at September 30, 2012 were as follows:

	Alliant Energy	IPL	WPL
Requirement	Less than 65%	Less than 58%	Less than 58%
Status at September 30, 2012	46%	45%	44%

Refer to Note 7(a) of the “Combined Notes to Condensed Consolidated Financial Statements” for additional information on short-term debt.

Long-term Debt - Alliant Energy, IPL and WPL currently expect to issue up to $450 million, $0 and $300 million, respectively, of long-term debt in 2012, excluding any amounts of commercial paper outstanding that may be classified as long-term debt. Refer to Note 7(b) of the “Combined Notes to Condensed Consolidated Financial Statements” for discussion of $50 million of commercial paper outstanding at September 30, 2012 classified as long-term debt and $75 million of long-term debt issued by Corporate Services in September 2012.

Creditworthiness - In September 2012, Moody’s Investors Service affirmed the current credit ratings for Alliant Energy, IPL and WPL and changed each of their credit rating outlooks from negative to stable.

Off-Balance Sheet Arrangements - A summary of Alliant Energy’s off-balance sheet arrangements is included in the 2011 Form 10-K and has not changed materially from the items reported in the 2011 Form 10-K, except as described below. Refer to Note 1(d) of the “Combined Notes to Condensed Consolidated Financial Statements” for information regarding Alliant Energy’s purchase of the corporate headquarters building in April 2012 at the expiration of the lease term. Refer to Note 3 of the “Combined Notes to Condensed Consolidated Financial Statements” for information regarding IPL’s sales of accounts receivable program including an extension through March 2014 of the purchase commitment from the third-party financial institution to which IPL sells its receivables. Refer to Note 11(d) of the “Combined Notes to Condensed Consolidated Financial Statements” for information regarding various guarantees and surety bonds related to RMT’s performance obligations related to various wind and solar projects, and a guarantee outstanding related to Alliant Energy’s prior divestiture activities.

Certain Financial Commitments -
Contractual Obligations - A summary of Alliant Energy’s, IPL’s and WPL’s contractual obligations is included in the 2011 Form 10-K and has not changed materially from the items reported in the 2011 Form 10-K, except for the items described in Notes 7, 11(a) and 11(b) of the “Combined Notes to Condensed Consolidated Financial Statements.”

OTHER MATTERS

Market Risk Sensitive Instruments and Positions - Alliant Energy’s, IPL’s and WPL’s primary market risk exposures are associated with commodity prices, investment prices and interest rates. Alliant Energy, IPL and WPL have risk management policies to monitor and assist in mitigating these market risks and use derivative instruments to manage some of the exposures. A summary of Alliant Energy’s, IPL’s and WPL’s market risks is included in the 2011 Form 10-K and such market risks have not changed materially from those reported in the 2011 Form 10-K, except as described below.

Retail fuel-related costs incurred by WPL for the period from January 2012 through September 2012 were lower than retail fuel-related costs used to determine rates for such period. WPL currently projects that its retail fuel-related costs for the 2012 calendar year will remain lower than the approved fuel monitoring level by more than the 2% bandwidth resulting in future refunds anticipated to be paid to WPL's retail electric customers. As of September 30, 2012, Alliant Energy and WPL recorded $5 million in regulatory liabilities on their Condensed Consolidated Balance Sheets for refunds expected to be paid to WPL customers.

In its October 2012 oral decision, the PSCW approved annual forecasted fuel-related costs per MWh of $23.28 based on $320 million of variable fuel-related costs for WPL's 2013 test period. These 2013 fuel-related costs are expected to be monitored using an annual bandwidth of plus or minus 2%. Based on the cost recovery mechanism in Wisconsin, the annual forecasted fuel-related costs approved by the PSCW in October 2012 and an annual bandwidth of plus or minus 2%, Alliant Energy and WPL currently estimate the commodity risk exposure to their electric margins in 2013 is approximately $5 million.

Critical Accounting Policies and Estimates - A summary of Alliant Energy's, IPL's and WPL's critical accounting policies and estimates is included in the 2011 Form 10-K and such policies and estimates have not changed materially from those reported in the 2011 10-K, except as described below.

Contingencies - Alliant Energy, IPL and WPL make assumptions and judgments each reporting period regarding the future outcome of contingent events and record loss contingency amounts for any contingent events that are both probable and reasonably estimated based upon current available information. Note 11 of the "Combined Notes to Condensed Consolidated Financial Statements" provides discussion of contingencies assessed at September 30, 2012 including various pending legal proceedings that may have a material impact on Alliant Energy's, IPL's and WPL's financial condition and results of operations.

Regulatory Assets and Regulatory Liabilities - Alliant Energy, IPL and WPL make assumptions and judgments each reporting period regarding whether their regulatory assets are probable of future recovery and their regulatory liabilities are probable future obligations. Note 1(b) of the "Combined Notes to Condensed Consolidated Financial Statements" provides details of the nature and amounts of Alliant Energy's, IPL's and WPL's regulatory assets and regulatory liabilities assessed at September 30, 2012 as well as material changes to Alliant Energy's and IPL's regulatory assets and regulatory liabilities during the nine months ended September 30, 2012. Material changes to these regulatory assets and regulatory liabilities during the nine months ended September 30, 2012 were largely due to changes in the estimated amounts of qualifying repair expenditures and allocation of mixed service costs at IPL, IPL's electric tax benefit rider, which utilized $63 million of regulatory liabilities to credit IPL's Iowa retail electric customers' bills during such period, and the PSCW's July 2012 order related to WPL's 2013/2014 test period Wisconsin retail electric and gas rate case.

Long-Lived Assets - Alliant Energy, IPL and WPL complete periodic assessments regarding the recoverability of certain long-lived assets when factors indicate the carrying value of such assets may be impaired or such assets are planned to be sold. These assessments require significant assumptions and judgments by management. The long-lived assets assessed for impairment generally include assets within their non-regulated operations, which are proposed to be sold or are not yet generating cash flows, and assets within their regulated operations, which may not be fully recovered from IPL's and WPL's customers as a result of regulatory decisions in the future.

Refer to "Strategic Overview" and Note 1(c) of the "Combined Notes to Condensed Consolidated Financial Statements" for recent developments of the Franklin County wind project, undeveloped wind sites, the Whispering Willow - East wind project and generating units subject to early retirement. In addition, Alliant Energy and WPL assessed the recoverability of certain transmission system upgrade costs related to WPL's Bent Tree - Phase I wind project in 2012.

WPL placed the remaining portion of its 200 MW Bent Tree - Phase I wind project in service in 2011. In 2009, WPL requested that MISO conduct an optional study to identify transmission system upgrades needed to enable the Bent Tree wind project to reach full generation capacity. Based on the results of the optional study performed by MISO, WPL requested ITC to perform a facilities study to determine the feasibility and cost of the upgrades needed to enable Bent Tree to reach full generation capacity, which ITC completed in 2010. WPL entered into a Facility Construction Agreement (FCA) with ITC and MISO in January 2011 to address the transmission system constraints. Pursuant to the FCA and ITC's Attachment "FF" tariff, WPL advanced funds to ITC in 2011 and 2012 necessary to construct the transmission upgrades on ITC's system required to enable full output at Bent Tree. As of September 30, 2012, Alliant Energy and WPL recorded $15 million in "Deferred charges and other" on their Condensed Consolidated Balance Sheets related to the project constructed by ITC. MISO is expected to complete the definitive planning phase study for Bent Tree in the first half of 2013. If the facilities are identified as required network upgrades as a result of the MISO definitive planning phase study, the facilities will be entitled

to cost reimbursement from ITC and WPL will be reimbursed by ITC for up to 100% of the transmission upgrade costs. While Alliant Energy and WPL believe their cost of the facilities will be reimbursed by ITC, Alliant Energy and WPL could record an impairment of these costs if they are determined not to be a required network upgrade and thus fail to qualify for reimbursement under ITC's current Attachment "FF" tariff mechanism or if there is a change in ITC's current Attachment "FF" tariff mechanism, and WPL is not able to recover these costs from its electric customers. Refer to "Other Future Considerations - Electric Transmission Service Charges" for further discussion of ITC's Attachment "FF" tariff mechanism.

Unbilled Revenues - Alliant Energy, IPL and WPL make assumptions and judgments each reporting period to estimate their amount of unbilled revenues. At September 30, 2012, unbilled revenues related to Alliant Energy's utility operations were $125 million ($65 million at IPL and $60 million at WPL). Note 3 of the "Combined Notes to Condensed Consolidated Financial Statements" provides discussion of IPL's unbilled revenues as of September 30, 2012 sold to a third-party financial institution related to its sales of accounts receivable program.

Pensions and Other Postretirement Benefits - Alliant Energy, IPL and WPL make assumptions and judgments periodically to estimate the obligations and costs related to their retirement plans. Note 5(a) of the "Combined Notes to Condensed Consolidated Financial Statements" provides additional details of pension and other postretirement benefits plans. Note 11(c) of the "Combined Notes to Condensed Consolidated Financial Statements" provides recent developments of the class-action lawsuit filed against the Cash Balance Plan in 2008.

Income Taxes - Alliant Energy, IPL and WPL make assumptions and judgments each reporting period to estimate their income tax assets, liabilities, benefits and expenses. Alliant Energy's, IPL's and WPL's critical assumptions and judgments include projections of future taxable income used to determine their ability to utilize net operating loss and credit carryforwards prior to their expiration and the states in which such future taxable income will be apportioned. Alliant Energy's and IPL's critical assumptions and judgments also include projections of qualifying repairs expenditures and allocation of mixed service costs due to the impact of Iowa rate-making principles on such property-related differences.

Effect of Rate-making on Property-related Differences - Alliant Energy's and IPL's effective tax rates are normally impacted by certain property-related differences at IPL for which deferred tax is not recorded in the income statement pursuant to Iowa rate-making principles. In 2009, IPL filed a request with the IUB to create a regulatory liability account for potential tax benefits and expenses resulting from certain of these property-related differences caused by changes in accounting methodologies and tax elections available under the Internal Revenue Code. These tax benefits related to the tax treatment of repair expenditures, allocation of insurance proceeds from the floods in 2008 and allocation of mixed services costs. In 2010, IPL received approval from the IUB to record any tax benefits and expenses from these changes in accounting methodologies in a regulatory liability account until the IRS audit process related to such changes in accounting methodologies was completed. The IRS audit process was completed for allocation of mixed service costs with the income tax return for calendar year 2010 and repairs expenditures with the income tax return for calendar year 2011. As a result, IPL has recognized the tax benefits and expenses from the change in accounting method for allocation of mixed service costs through 2010 and the tax benefits and expenses from the change in accounting method for repairs expenditures through 2011 in a regulatory liability referred to as the tax benefit rider. The tax benefits and expenses from the changes in accounting method for allocation of mixed service costs subsequent to 2010 and the tax benefits and expenses from the changes in accounting method for repairs expenditures subsequent to 2011 are being recorded consistent with general Iowa rate-making principles, which impact income tax expense and benefits at Alliant Energy and IPL. Changes in assumptions regarding the amount of, and regulatory treatment of, IPL's qualifying repairs expenditures and allocation of mixed service costs could result in a material impact on Alliant Energy's and IPL's financial condition and results of operations. Refer to Note 4 of the "Combined Notes to Condensed Consolidated Financial Statements" and "Other Future Considerations - IPL's Tax Benefit Rider" for further discussion of the tax benefit rider and details of how the effect of rate-making on property-related differences impacted Alliant Energy's and IPL's effective tax rates for the nine months ended September 30, 2012 and 2011.

Carryforward Utilization - Alliant Energy, IPL and WPL generated significant federal tax credits and federal and state net operating losses that are currently being carried forward. Based on current projections of future taxable income, Alliant Energy, IPL and WPL plan to utilize substantially all of these carryforwards prior to their expiration. Changes in assumptions regarding Alliant Energy's, IPL's and WPL's future taxable income could require valuation allowances in the future resulting in a material impact on their financial condition and results of operations. Refer to Note 4 of the "Combined Notes to Condensed Consolidated Financial Statements" for additional information on federal tax credit and federal and state net operating loss carryforwards as of September 30, 2012.

State Apportionment - Alliant Energy, IPL and WPL utilize state apportionment projections to record their deferred tax assets and liabilities each reporting period. Deferred tax assets and liabilities for temporary differences between the tax basis of

assets and liabilities and the amounts reported in the consolidated financial statements are recorded utilizing currently enacted tax rates and estimates of future state apportionment rates expected to be in effect at the time the temporary differences reverse. These state apportionment projections are most significantly impacted by the estimated amount of revenues expected in the future from each state jurisdiction for Alliant Energy's consolidated tax group, including both its regulated operations and its non-regulated operations. Alliant Energy, IPL and WPL recorded $15 million, $8 million and $7 million, respectively, of income tax expense during the nine months ended September 30, 2012 due to changes in state apportionment projections caused by the planned sale of Alliant Energy's RMT business. A significant majority of the additional income tax expense recognized from changes in state apportionment projections were recorded at IPL and WPL due to their large deferred tax liability positions at September 30, 2012. Refer to Note 4 of the "Combined Notes to Condensed Consolidated Financial Statements" for further discussion of state apportionment impacts during the nine months ended September 30, 2012.

Other Future Considerations - A summary of Alliant Energy's, IPL's and WPL's other future considerations is included in the 2011 Form 10-K and such considerations have not changed materially from the items reported in the 2011 Form 10-K, except as described below.

Electric Transmission Service Charges -
2013 Electric Transmission Service Expenses
2013 Rates Charged by ITC to IPL - In September 2012, ITC filed with MISO the Attachment "O" rate it proposes to charge its customers in 2013 for electric transmission services. The proposed rate was based on ITC's net revenue requirement for 2013 as well as a true-up adjustment credit related to amounts that ITC over-recovered from its customers in 2011. The 2013 Attachment "O" rate filed with MISO is approximately 15% higher than the rate ITC charged its customers in 2012.

2013 Rates Charged by ATC to WPL - In September 2012, ATC shared with its customers the Attachment "O" rate it proposes to charge them in 2013 for electric transmission services. The proposed rate was based on ATC's net revenue requirement for 2013 as well as a true-up adjustment credit related to amounts that ATC over-recovered from its customers in 2011. The 2013 Attachment "O" rate is approximately 5% higher than the rate ATC charged its customers in 2012.

MISO Transmission Charges Billed to IPL and WPL - MISO tariffs billed to IPL and WPL include costs related to various shared transmission projects including Multi-Value Projects (MVPs). MVPs include new large scale transmission projects that enable the reliable and economic delivery of energy in support of documented energy policy mandates or provide economic value across multiple pricing zones within MISO. MVP costs are socialized across the entire MISO footprint based on energy usage of each MISO participant. MISO tariffs billed to IPL and WPL also include costs related to other shared transmission projects, including projects designed to reduce market congestion, provide interconnection to the transmission grid for new generation, and to ensure compliance with applicable standards. The costs of these projects are allocated to MISO participants in a way that is commensurate with the benefit to the participants' pricing zone. The MISO transmission charges billed to IPL and WPL are expected to increase in the future due to the increased number of shared transmission projects occurring in the MISO region.

The increase in ITC's and ATC's Attachment "O" rates and MISO transmission charges for shared transmission projects are expected to contribute to material increases in future electric transmission service charges for IPL and WPL. Alliant Energy, IPL and WPL currently estimate their electric transmission service expenses in 2013 will be approximately $80 million, $70 million and $10 million, respectively, higher than the comparable expenses anticipated in 2012. A significant portion of the increase in IPL's electric transmission service expenses is expected to be offset with increases in electric revenues resulting from the automatic transmission cost recovery rider approved by the IUB and implemented in 2011. Recovery of the increases in WPL's electric transmission service expenses for 2013 and 2014 was requested as part of WPL's retail electric and gas rate case for the 2013/2014 test period.

ITC's Attachment "FF" Tariff - In September 2012, IPL filed a formal complaint with FERC alleging that ITC's Attachment "FF" tariff is unjust, unreasonable and unduly discriminatory to IPL and its customers. In the complaint, IPL alleges that its customers have made payments of $32 million in incremental costs for the period 2008 through 2011 as compared to costs that would have been charged under the version of Attachment "FF" tariff applicable in the majority of the MISO pricing zones without obtaining equal benefits. The complaint filed with FERC also includes estimates that IPL's customers could make aggregate payments of $138 million in incremental costs for the period 2012 through 2016. IPL requested in its formal complaint that FERC investigate ITC's Attachment "FF" tariff, establish a refund date of September 14, 2012 with respect to the complaint and establish hearing procedures. IPL further requests that if FERC determines that ITC's Attachment "FF" tariff is unjust and unreasonable then it should require ITC to file revisions to conform its Attachment "FF" tariff to the MISO Attachment "FF" tariff, which is applicable in the majority of the other pricing zones. In October

2012, ITC filed a response to IPL’s formal complaint. Alliant Energy and IPL are currently unable to predict what action FERC may take regarding

IPL's formal complaint or a time-line under which FERC may act, but believe the outcome could be material to the future amount of transmission service costs billed by ITC to IPL. Alliant Energy and IPL expect any changes in the amount of electric transmission services expenses resulting from IPL's formal complaint will have a comparable offsetting impact in electric revenues due to the automatic transmission cost recovery rider approved by the IUB and implemented in 2011.

FERC Audit of ITC - FERC audit staff conducted an audit of ITC's compliance with certain of FERC's regulations and conditions established in FERC's approval of ITC's acquisition of IPL's electric transmission assets. In September 2011, FERC audit staff issued an audit report that identified certain findings and recommendations related to specific aspects of the accounting treatment for the acquisition, which have the potential to result in adjustments to ITC's annual revenue requirement calculations and corresponding refunds to IPL. In September 2012, ITC filed a proposed Refund Report with FERC, which proposes to implement a $3 million refund to IPL in either 2013 or 2014 through a true-up adjustment under its formula rates. ITC's proposed Refund Report is subject to FERC approval.

Electric Sales Projections -
2012 Drought Conditions in Midwest - The Midwest, including a large portion of IPL's and WPL's service territories, experienced severe drought conditions during the summer of 2012, which has resulted in a significant decrease to the grain harvest in the Midwest in 2012. These severe drought conditions may result in a future reduction in demand of electricity from IPL's and WPL's electric customers involved in food processing and ethanol production that are dependent on grain for their operations. Alliant Energy, IPL and WPL are currently unable to predict what the potential impact of the 2012 drought conditions will be on their financial condition or results of operations in 2013, but believe it could be material.

IPL's Wholesale Electric Sales - In July 2012, Jo-Carroll Energy, Inc. (Jo-Carroll) filed a complaint in the U.S. District Court for the Northern District of Illinois Western Division against IPL seeking declaratory relief from a wholesale power supply agreement (Agreement) between the parties dated May 1, 2008. Sales to Jo-Carroll represented 2% of IPL's total electric sales for the year ended December 31, 2011. Jo-Carroll is attempting to invoke an early termination provision of the Agreement. While IPL feels it has a strong position to refute Jo-Carroll's claim, based on the outcome of the proceeding, Jo-Carroll may no longer be IPL's wholesale customer starting sometime in 2014. Alliant Energy and IPL are currently unable to predict the ultimate impact of this proceeding, but believe the outcome could be material to their financial condition and results of operations.

Government Incentives for Wind Projects - In December 2011, the National Defense Authorization Act (NDAA) was enacted. Pursuant to the terms of the NDAA, utilities are no longer subject to a tax normalization violation if they provide the benefits of the government grant incentive to their customers over a shorter time period than the regulatory life of the project assets. This provision of the NDAA can be applied retroactively to renewable energy projects placed into service since 2009. As a result of the enactment of NDAA, Alliant Energy, IPL and WPL evaluated their options for government incentive elections for IPL's Whispering Willow - East wind project and WPL's Bent Tree - Phase I wind project and will continue with the production tax credits incentive election for those two wind projects. Alliant Energy currently expects to elect the government grant equal to 30% of the qualified cost basis of its Franklin County wind project scheduled to be completed by the end of 2012. Beginning in January 2013, the Budget Control Act of 2011 is scheduled to introduce automatic federal spending cuts, or sequestration, if a budget reduction plan does not occur at the end of 2012. A portion (7.6%) of government grant funding may be subject to sequestration and may impact any government grant that is not received by the end of 2012. In the event of sequestration, Alliant Energy may reevaluate its options on government incentive elections for the Franklin County wind project.

IPL's Tax Benefit Riders - In 2010, the IUB authorized IPL to create a regulatory liability account and credit such account for any potential tax benefits and expenses resulting from changes in tax accounting methodologies and tax elections available under the Internal Revenue Code. As of September 30, 2012, Alliant Energy and IPL have recognized $451 million of regulatory liabilities from the aggregate amount of such tax benefits estimated to-date, of which $63 million and $61 million were utilized to credit IPL's retail electric customer bills in Iowa for the nine months ended September 30, 2012 and the calendar year 2011, respectively. A total of $81 million is expected to be utilized to credit IPL's retail electric customer bills in Iowa for calendar year 2012. The remaining amounts of regulatory liabilities under the current electric and proposed gas tax benefit riders and the period over which they will be returned to customers will be determined by the IUB in the future. Alliant Energy and IPL have also recognized $451 million of regulatory assets to date to reflect the benefit IPL expects to receive from its Iowa retail customers in the future through increased rates as the significant temporary differences associated with these tax benefits reverse into current income tax expense in the future.

The changes in accounting methodologies reflected in the tax benefit riders relate to repair expenditures and allocation of mixed service costs, and these accounting changes are expected to continue into the future. Due to the previous uncertainty

of retaining these tax benefits and expenses, the IUB authorized IPL to record the related tax benefits and expenses to a regulatory liability account until the IRS audit process for such changes in accounting methodologies was completed. In addition, IPL and the IUB agreed to calculate IPL's revenue requirement under previous accounting methodologies until the IRS audit process was completed. The IRS audit process was completed for allocation of mixed service costs with the income tax return for calendar year 2010 and repairs expenditures with the income tax return for calendar year 2011. Income tax expenses or benefits resulting from allocation of mixed service costs or repair expenditures incurred after calendar year 2010 for allocation of mixed service costs and after calendar year 2011 for repairs expenditures are being recorded to income tax benefit and expense. In addition, IPL expects to submit a filing to the IUB in the fourth quarter of 2012 requesting authority to adjust the tax benefit rider bill credit amount to reflect the revenue requirement impacts of the changes in accounting methods. Subject to approval by the IUB, the revenue requirement adjustment is anticipated to increase Alliant Energy's and IPL's electric revenues starting in 2013 and continuing until addressed in IPL's next retail electric base rate case. Refer to Note 4 of the "Combined Notes to Condensed Consolidated Financial Statements" for further discussion of tax benefit riders.

Potential Tax Accounting Method Changes - Alliant Energy, IPL and WPL are currently assessing accounting method changes as a result of tangible property regulations released in 2011. In addition, Alliant Energy, IPL and WPL anticipate the IRS will publish guidance clarifying the tax treatment of costs incurred to retire and remove depreciable assets. The outcomes of the assessment and additional guidance could result in Alliant Energy, IPL and WPL filing additional tax accounting method changes with the IRS. If approved by the IRS, these tax accounting method changes could materially impact Alliant Energy's and IPL's future income tax benefits and expenses due to Iowa rate-making principles, which do not recognize deferred income tax benefits and expenses for certain property-related differences at IPL including costs incurred to retire and remove depreciable assets.

ITEM 3. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

Quantitative and Qualitative Disclosures About Market Risk are reported in "Other Matters - Market Risk Sensitive Instruments and Positions" in MDA.

ITEM 4. CONTROLS AND PROCEDURES

Alliant Energy's, IPL's and WPL's management evaluated, with the participation of each of Alliant Energy's, IPL's and WPL's Chief Executive Officer (CEO), Chief Financial Officer (CFO) and Disclosure Committee, the effectiveness of the design and operation of Alliant Energy's, IPL's and WPL's disclosure controls and procedures (as defined in Rule 13a-15(e) of the Securities Exchange Act of 1934) as of September 30, 2012 pursuant to the requirements of the Securities Exchange Act of 1934. Based on their evaluation, the CEO and the CFO concluded that Alliant Energy's, IPL's and WPL's disclosure controls and procedures were effective as of September 30, 2012.

There was no change in Alliant Energy's, IPL's and WPL's internal control over financial reporting that occurred during the quarter ended September 30, 2012 that has materially affected, or is reasonably likely to materially affect, Alliant Energy's, IPL's or WPL's internal control over financial reporting.

PART II. OTHER INFORMATION

ITEM 1. LEGAL PROCEEDINGS

WPL -
Air Permitting Violation Claims - As discussed in the combined Quarterly Report on Form 10-Q filed by Alliant Energy, IPL and WPL for the quarterly period ended June 30, 2012, in 2009, the EPA sent an NOV to WPL as an owner and the operator of Edgewater, Nelson Dewey and Columbia. The NOV alleges that the owners of Edgewater, Nelson Dewey and Columbia failed to comply with appropriate pre-construction review and permitting requirements and as a result violated the PSD program requirements, Title V Operating Permit requirements of the CAA and the Wisconsin SIP.

In September 2010, Sierra Club filed in the U.S. District Court for the Western District of Wisconsin a complaint against WPL, as owner and operator of Nelson Dewey and Columbia, based on allegations that modifications were made at the facilities without complying with the PSD program requirements, Title V Operating Permit requirements of the CAA and state regulatory counterparts contained within the Wisconsin SIP designed to implement the CAA. In October 2010, WPL responded to these claims related to Nelson Dewey and Columbia by filing with the U.S. District Court an answer denying the Columbia allegations and a motion to dismiss the Nelson Dewey allegations based on statute of limitations arguments. In November 2010, WPL filed a motion to dismiss the Nelson Dewey and Columbia allegations based on lack of jurisdiction.

Sierra Club has responded to the motions. In May 2012, the parties filed a Stipulation of Dismissal without Prejudice, and the court closed the case.

In September 2010, Sierra Club filed in the U.S. District Court for the Eastern District of Wisconsin a complaint against WPL, as owner and operator of Edgewater, which contained similar allegations regarding air permitting violations at Edgewater. In the Edgewater complaint, additional allegations were made regarding violations of emission limits for visible emissions. In February 2011, WPL responded to these claims related to Edgewater by filing with the U.S. District Court an answer denying the allegations and a motion to dismiss the allegations based on lack of jurisdiction.

Alliant Energy and WPL are defending against these allegations because they believe the projects at Edgewater, Nelson Dewey and Columbia were routine or not projected to increase emissions and therefore did not violate the requirements of the CAA. Simultaneously, WPL, the other owners of Edgewater and Columbia, the EPA and Sierra Club (collectively "the parties") are exploring settlement options. Alliant Energy and WPL believe that the parties have reached agreement on general terms to settle these air permitting violation claims and are currently negotiating a consent decree based upon those general terms. Those terms are subject to change during the negotiations. Based on a review of existing EPA consent decrees, Alliant Energy and WPL anticipate that the final consent decree could include the installation of emission control technology, changed operating conditions (including use of fuels other than coal and retirement of units), limitations on emissions, beneficial environmental mitigation projects, and a civil penalty.

Once the parties agree to the final terms, the Court must approve the consent decree. Alliant Energy and WPL cannot predict the outcome of these claims, but believe the outcome could be significant if the parties are unable to reach final agreement, or reach final agreement on different terms than currently anticipated, or if the Court does not approve the final consent decree.

ITEM 1A. RISK FACTORS

A summary of Alliant Energy's, IPL's and WPL's risk factors is included in Item 1A in the 2011 Form 10-K and such risk factors have not changed materially from the items reported in the 2011 Form 10-K.

ITEM 2. UNREGISTERED SALES OF EQUITY SECURITIES AND USE OF PROCEEDS

A summary of Alliant Energy common stock repurchases for the quarter ended September 30, 2012 was as follows:

Period	Total Number of Shares Purchased (a)	Average Price Paid Per Share	Total Number of Shares Purchased as Part of Publicly Announced Plan	Maximum Number (or Approximate Dollar Value) of Shares That May Yet Be Purchased Under the Plan (a)
July 1 to July 31	3,226	$45.75	—	N/A
August 1 to August 31	2,535	46.26	—	N/A
September 1 to September 30	15	43.79	—	N/A
	5,776	45.97	—	

(a) All shares were purchased on the open market and held in a rabbi trust under the Alliant Energy Deferred Compensation Plan (DCP). There is no limit on the number of shares of Alliant Energy common stock that may be held under the DCP, which currently does not have an expiration date.

Refer to Note 6 of the "Combined Notes to Condensed Consolidated Financial Statements" for discussion of restrictions on IPL's and WPL's distributions to their parent company.

ITEM 6. EXHIBITS

Exhibits for Alliant Energy, IPL and WPL are listed in the Exhibit Index, which is incorporated herein by reference.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, Alliant Energy Corporation, Interstate Power and Light Company and Wisconsin Power and Light Company have each duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized on the 9th day of November 2012.

ALLIANT ENERGY CORPORATION	
Registrant	
By: /s/ Robert J. Durian	Controller and Chief Accounting Officer
Robert J. Durian	(Principal Accounting Officer and Authorized Signatory)
INTERSTATE POWER AND LIGHT COMPANY	
Registrant	
By: /s/ Robert J. Durian	Controller and Chief Accounting Officer
Robert J. Durian	(Principal Accounting Officer and Authorized Signatory)
WISCONSIN POWER AND LIGHT COMPANY	
Registrant	
By: /s/ Robert J. Durian	Controller and Chief Accounting Officer
Robert J. Durian	(Principal Accounting Officer and Authorized Signatory)

ALLIANT ENERGY CORPORATION
INTERSTATE POWER AND LIGHT COMPANY
WISCONSIN POWER AND LIGHT COMPANY

Exhibit Index to Quarterly Report on Form 10-Q
For the quarter ended September 30, 2012

The following Exhibits are filed herewith.

Exhibit Number	Description
12.1	Ratio of Earnings to Fixed Charges for Alliant Energy
12.2	Ratio of Earnings to Fixed Charges and Ratio of Earnings to Combined Fixed Charges and Preferred Dividend Requirements for IPL
12.3	Ratio of Earnings to Fixed Charges and Ratio of Earnings to Combined Fixed Charges and Preferred Dividend Requirements for WPL
31.1	Certification of the Chairman, President and CEO for Alliant Energy
31.2	Certification of the Vice President and CFO for Alliant Energy
31.3	Certification of the Chairman and CEO for IPL
31.4	Certification of the Vice President and CFO for IPL
31.5	Certification of the Chairman and CEO for WPL
31.6	Certification of the Vice President and CFO for WPL
32.1	Written Statement of the CEO and CFO Pursuant to 18 U.S.C.§1350 for Alliant Energy
32.2	Written Statement of the CEO and CFO Pursuant to 18 U.S.C.§1350 for IPL
32.3	Written Statement of the CEO and CFO Pursuant to 18 U.S.C.§1350 for WPL
101.INS*	XBRL Instance Document
101.SCH*	XBRL Taxonomy Extension Schema Document
101.CAL*	XBRL Taxonomy Extension Calculation Linkbase Document
101.LAB*	XBRL Taxonomy Extension Label Linkbase Document
101.PRE*	XBRL Taxonomy Extension Presentation Linkbase Document
101.DEF*	XBRL Taxonomy Extension Definition Linkbase Document

* Filed as Exhibit 101 to this report are the following documents formatted in Extensible Business Reporting Language (XBRL): (i) Alliant Energy's, IPL's and WPL's Condensed Consolidated Statements of Income for the three and nine months ended September 30, 2012 and 2011; (ii) Alliant Energy's, IPL's and WPL's Condensed Consolidated Balance Sheets as of September 30, 2012 and December 31, 2011; (iii) Alliant Energy's, IPL's and WPL's Condensed Consolidated Statements of Cash Flows for the nine months ended September 30, 2012 and 2011; and (iv) the Combined Notes to Condensed Consolidated Financial Statements.

Exhibit 12.1

ALLIANT ENERGY CORPORATION

RATIO OF EARNINGS TO FIXED CHARGES

	Nine Months Ended September 30,		Years Ended December 31,				
	2012	2011	2011	2010	2009	2008	2007
			(dollars in millions)				
EARNINGS:							
Net income from continuing operations attributable to Alliant Energy Corporation common shareowners	$253.8	$259.2	$323.1	$291.5	$111.6	$265.8	$415.7
Income tax expense (benefit) (a)	83.8	54.5	69.0	147.6	(6.8)	130.6	249.9
Subtotal	337.6	313.7	392.1	439.1	104.8	396.4	665.6
Fixed charges as defined	158.7	160.3	208.4	215.4	199.7	185.2	184.6
Adjustment for undistributed equity earnings	(4.7)	(5.2)	(7.0)	(5.9)	(6.7)	(6.1)	(7.8)
Less:							
Interest capitalized	5.1	1.3	2.7	—	—	—	—
Preferred dividend requirements of subsidiaries (pre-tax basis) (b)	15.7	17.1	22.0	27.6	17.7	27.3	29.5
Total earnings as defined	$470.8	$450.4	$568.8	$621.0	$280.1	$548.2	$812.9
FIXED CHARGES:							
Interest expense	$115.8	$119.7	$158.3	$162.8	$154.8	$125.8	$116.7
Interest capitalized	5.1	1.3	2.7	—	—	—	—
Estimated interest component of rent expense	22.1	22.2	25.4	25.0	27.2	32.1	38.4
Preferred dividend requirements of subsidiaries (pre-tax basis) (b)	15.7	17.1	22.0	27.6	17.7	27.3	29.5
Total fixed charges as defined	$158.7	$160.3	$208.4	$215.4	$199.7	$185.2	$184.6
Ratio of Earnings to Fixed Charges (c)	2.97	2.81	2.73	2.88	1.40	2.96	4.40

(a) Includes net interest related to unrecognized tax benefits.

(b) Preferred dividend requirements of subsidiaries (pre-tax basis) are computed by dividing the preferred dividend requirements of subsidiaries by one hundred percent minus the respective year-to-date effective income tax rate.

(c) The ratio calculation in the above table relates to Alliant Energy Corporation's continuing operations.

Exhibit 12.2

INTERSTATE POWER AND LIGHT COMPANY

RATIO OF EARNINGS TO FIXED CHARGES AND RATIO OF EARNINGS TO COMBINED FIXED CHARGES AND PREFERRED DIVIDEND REQUIREMENTS

	Nine Months Ended September 30,		Years Ended December 31,				
	2012	2011	2011	2010	2009	2008	2007
			(dollars in millions)				
EARNINGS:							
Net income	$124.6	$129.5	$139.3	$143.4	$153.0	$141.6	$290.3
Income tax expense (benefit) (a)	(6.6)	(2.2)	(3.6)	42.3	27.0	52.6	186.8
Income before income taxes	118.0	127.3	135.7	185.7	180.0	194.2	477.1
Fixed charges as defined	59.5	59.8	79.6	83.1	77.5	63.7	65.8
Total earnings as defined	$177.5	$187.1	$215.3	$268.8	$257.5	$257.9	$542.9
FIXED CHARGES:							
Interest expense	$58.8	$59.2	$78.7	$82.2	$76.5	$61.9	$64.3
Estimated interest component of rent expense	0.7	0.6	0.9	0.9	1.0	1.8	1.5
Total fixed charges as defined	$59.5	$59.8	$79.6	$83.1	$77.5	$63.7	$65.8
Ratio of Earnings to Fixed Charges	2.98	3.13	2.70	3.23	3.32	4.05	8.25
Preferred dividend requirements (pre-tax basis) (b)	$8.9	$11.6	$14.6	$19.9	$18.1	$21.1	$25.3
Fixed charges and preferred dividend requirements	$68.4	$71.4	$94.2	$103.0	$95.6	$84.8	$91.1
Ratio of Earnings to Combined Fixed Charges and Preferred Dividend Requirements	2.60	2.62	2.29	2.61	2.69	3.04	5.96

(a) Includes net interest related to unrecognized tax benefits.

(b) Preferred dividend requirements (pre-tax basis) are computed by dividing the preferred dividend requirements by one hundred percent minus the respective year-to-date effective income tax rate.

Exhibit 12.3

WISCONSIN POWER AND LIGHT COMPANY

RATIO OF EARNINGS TO FIXED CHARGES AND RATIO OF EARNINGS TO COMBINED FIXED CHARGES AND PREFERRED DIVIDEND REQUIREMENTS

	Nine Months Ended September 30,		Years Ended December 31,				
	2012	2011	2011	2010	2009	2008	2007
			(dollars in millions)				
EARNINGS:							
Net income	$124.7	$120.8	$163.5	$152.3	$89.5	$118.4	$113.5
Income taxes (a)	75.5	59.6	81.9	98.3	45.8	68.4	59.3
Income before income taxes	200.2	180.4	245.4	250.6	135.3	186.8	172.8
Fixed charges as defined	80.6	80.7	103.3	101.6	99.9	90.7	84.8
Adjustment for undistributed equity earnings	(5.5)	(4.5)	(6.4)	(5.6)	(7.1)	(6.1)	(6.7)
Total earnings as defined	$275.3	$256.6	$342.3	$346.6	$228.1	$271.4	$250.9
FIXED CHARGES:							
Interest expense	$59.6	$60.0	$79.9	$78.6	$74.8	$62.2	$49.6
Estimated interest component of rent expense	21.0	20.7	23.4	23.0	25.1	28.5	35.2
Total fixed charges as defined	$80.6	$80.7	$103.3	$101.6	$99.9	$90.7	$84.8
Ratio of Earnings to Fixed Charges	3.42	3.18	3.31	3.41	2.28	2.99	2.96
Preferred dividend requirements (pre-tax basis) (b)	$4.0	$3.7	$5.0	$5.4	$5.0	$5.2	$5.0
Fixed charges and preferred dividend requirements	$84.6	$84.4	$108.3	$107.0	$104.9	$95.9	$89.8
Ratio of Earnings to Combined Fixed Charges and Preferred Dividend Requirements	3.25	3.04	3.16	3.24	2.17	2.83	2.79

(a) Includes net interest related to unrecognized tax benefits.

(b) Preferred dividend requirements (pre-tax basis) are computed by dividing the preferred dividend requirements by one hundred percent minus the respective year-to-date effective income tax rate.

Exhibit 31.1

Certification of the Chairman, President and Chief Executive Officer for Alliant Energy Corporation

I, Patricia L. Kampling, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Alliant Energy Corporation;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

    a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

    b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

    c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

    d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

    a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

    b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: November 9, 2012

/s/ Patricia L. Kampling

Patricia L. Kampling

Chairman, President and Chief Executive Officer

Exhibit 31.2

Certification of the Vice President and Chief Financial Officer
for Alliant Energy Corporation

I, Thomas L. Hanson, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Alliant Energy Corporation;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

    a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

    b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

    c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

    d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

    a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

    b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: November 9, 2012

/s/ Thomas L. Hanson

Thomas L. Hanson
Vice President and Chief Financial Officer

Exhibit 31.3

Certification of the Chairman and Chief Executive Officer
for Interstate Power and Light Company

I, Patricia L. Kampling, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Interstate Power and Light Company;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

    a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

    b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

    c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

    d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

    a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

    b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: November 9, 2012

/s/ Patricia L. Kampling

Patricia L. Kampling
Chairman and Chief Executive Officer

Exhibit 31.4

Certification of the Vice President and Chief Financial Officer
for Interstate Power and Light Company

I, Thomas L. Hanson, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Interstate Power and Light Company;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

    a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

    b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

    c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

    d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

    a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

    b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: November 9, 2012

/s/ Thomas L. Hanson

Thomas L. Hanson
Vice President and Chief Financial Officer

Exhibit 31.5

Certification of the Chairman and Chief Executive Officer
for Wisconsin Power and Light Company

I, Patricia L. Kampling, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Wisconsin Power and Light Company;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant’s other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

   a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

   b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

   c) Evaluated the effectiveness of the registrant’s disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

   d) Disclosed in this report any change in the registrant’s internal control over financial reporting that occurred during the registrant’s most recent fiscal quarter (the registrant’s fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant’s internal control over financial reporting; and

5. The registrant’s other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant’s auditors and the audit committee of the registrant’s board of directors (or persons performing the equivalent functions):

   a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant’s ability to record, process, summarize and report financial information; and

   b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant’s internal control over financial reporting.

Date: November 9, 2012

/s/ Patricia L. Kampling

Patricia L. Kampling
Chairman and Chief Executive Officer

Exhibit 31.6

Certification of the Vice President and Chief Financial Officer
for Wisconsin Power and Light Company

I, Thomas L. Hanson, certify that:

1. I have reviewed this quarterly report on Form 10-Q of Wisconsin Power and Light Company;

2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;

3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;

4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:

    a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;

    b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;

    c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and

    d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):

    a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

    b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: November 9, 2012

/s/ Thomas L. Hanson

Thomas L. Hanson
Vice President and Chief Financial Officer

Exhibit 32.1

Written Statement of the Chief Executive Officer and Chief Financial Officer
Pursuant to 18 U.S.C. §1350

Solely for the purposes of complying with 18 U.S.C. §1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, we, the undersigned Chief Executive Officer and Chief Financial Officer of Alliant Energy Corporation (the “Company”), hereby certify, based on our knowledge, that the Quarterly Report on Form 10-Q of the Company for the quarter ended September 30, 2012 (the “Report”) fully complies with the requirements of Section 13(a) of the Securities Exchange Act of 1934 and that information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

/s/ Patricia L. Kampling
Patricia L. Kampling
Chairman, President and Chief Executive Officer

/s/ Thomas L. Hanson
Thomas L. Hanson
Vice President and Chief Financial Officer

November 9, 2012

Exhibit 32.2

Written Statement of the Chief Executive Officer and Chief Financial Officer
Pursuant to 18 U.S.C. §1350

Solely for the purposes of complying with 18 U.S.C. §1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, we, the undersigned Chief Executive Officer and Chief Financial Officer of Interstate Power and Light Company (the “Company”), hereby certify, based on our knowledge, that the Quarterly Report on Form 10-Q of the Company for the quarter ended September 30, 2012 (the “Report”) fully complies with the requirements of Section 13(a) of the Securities Exchange Act of 1934 and that information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

/s/ Patricia L. Kampling
Patricia L. Kampling
Chairman and Chief Executive Officer

/s/ Thomas L. Hanson
Thomas L. Hanson
Vice President and Chief Financial Officer

November 9, 2012

Exhibit 32.3

Written Statement of the Chief Executive Officer and Chief Financial Officer
Pursuant to 18 U.S.C. §1350

Solely for the purposes of complying with 18 U.S.C. §1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, we, the undersigned Chief Executive Officer and Chief Financial Officer of Wisconsin Power and Light Company (the "Company"), hereby certify, based on our knowledge, that the Quarterly Report on Form 10-Q of the Company for the quarter ended September 30, 2012 (the "Report") fully complies with the requirements of Section 13(a) of the Securities Exchange Act of 1934 and that information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

/s/ Patricia L. Kampling
Patricia L. Kampling
Chairman and Chief Executive Officer

/s/ Thomas L. Hanson
Thomas L. Hanson
Vice President and Chief Financial Officer

November 9, 2012

Summary Of Significant Accounting Policies (Narrative) (Details) (USD $) In Millions, unless otherwise specified	3 Months Ended		9 Months Ended				3 Months Ended		9 Months Ended				3 Months Ended		9 Months Ended			
	Sep. 30, 2012	Sep. 30, 2011	Sep. 30, 2012	Sep. 30, 2011	Dec. 31, 2011	Dec. 31, 2010	Sep. 30, 2012 WPL [Member]	Sep. 30, 2011 WPL [Member]	Sep. 30, 2012 WPL [Member]	Sep. 30, 2011 WPL [Member]	Dec. 31, 2011 WPL [Member]	Dec. 31, 2010 WPL [Member]	Sep. 30, 2012 IPL [Member]	Sep. 30, 2011 IPL [Member]	Sep. 30, 2012 IPL [Member]	Sep. 30, 2011 IPL [Member]	Dec. 31, 2011 IPL [Member]	Dec. 31, 2010 IPL [Member]
Public Utility, Property, Plant and Equipment [Line Items]																		
Minimum future commitments																		
Regulatory assets	1,518.4		1,518.4		1,495.0		367.4		367.4		377.7		1,151.0		1,151.0		1,117.3	
Amounts not probable of recovery																		
Electric production fuel and energy purchases	221.6	215.3	550.4	590.0			104.9	105.4	277.6	295.9			116.7	109.9	272.8	294.1		
Utilities operating expense, maintenance and operations	144.7	147.1	432.6	476.6			58.3	62.3	175.5	194.6			86.4	84.8	257.1	282.0		
Recovery of direct costs																		
Increase (decrease) in regulatory assets			73.5	191.1					15.8	(10.9)					57.7	202.0		
Credit to utility other operation and maintenance																		
Regulatory liabilities			5.0	158.5					32.5	13.4					(27.5)	145.1		
Amount of impairment to carrying amount of regulatory assets		7		7				5		5				2		2		
Jointly owned utility plant, proportionate ownership share																		
Capitalized expenditures			412.7	480.2					218.1	247.9					194.6	232.3		
Allowance for funds used during construction	5.8	2.8	14.4	8.6			3.7	1.5	9.1	4.3			2.1	1.3	5.3	4.3		
Electric capacity of wind project (in megawatts)																		
Proceeds from sale of wind project assets to affiliate															0	115.3		
Public utilities, property, plant and equipment, amount of indirect disallowance of costs of recently completed plants																		
Project costs allocated by jurisdiction																		
Asset impairment loss																		
Purchase of development rights (in megawatts)																		
Public utilities, property, plant and equipment, disclosure of composite depreciation rate for plants in service																		
Non-regulated Generation capitalized expenditures, less accumulated depreciation	326.5		326.5		270.6													
Interest costs, capitalized during period																		
Asset retirement obligations	97.2	90.6	97.2	90.6	91.1	75.9	42.9	34.5	42.9	34.5	34.9	32.3	45.9	56.1	45.9	56.1	56.2	43.6
Alliant Energy Corporate Services, Inc. and non-regulated businesses capitalized expenditures			$ 106.3	$ 46.1														

Summary Of Significant Accounting Policies (Narrative) (Details) (USD $) In Millions, unless otherwise specified	9 Months Ended		1 Months Ended	9 Months Ended			9 Months Ended					3 Months Ended	12 Months Ended	9 Months Ended			3 Months Ended		9 Months Ended	
	Sep. 30, 2012 George Neal Units 3 And 4 [Member] Alliant Energy and IPL [Member]	Sep. 30, 2012 Ottumwa Unit 1 [Member] Alliant Energy and IPL [Member]	Aug. 31, 2011 Sutherland 4 [Member] Alliant Energy and IPL [Member]	Sep. 30, 2011 Sutherland 4 [Member] Alliant Energy and IPL [Member]	Sep. 30, 2011 IPL Electric Transmission Assets Sale [Member] Alliant Energy and IPL [Member]	Sep. 30, 2012 WPL's Edgewater Unit 5 Purchase [Member] WPL [Member]	Sep. 30, 2012 WPL 2013/2014 Test Period Retail Electric And Gas Final Order [Member] Alliant Energy and WPL [Member]	Sep. 30, 2012 Edgewater Unit 5 Emission Controls [Member] Alliant Energy and WPL [Member]	Sep. 30, 2012 Columbia Units 1 And 2 [Member] Alliant Energy and WPL [Member]	Sep. 30, 2012 Vestas Wind Turbine Generators [Member] MW	Sep. 30, 2012 Franklin County Wind Project [Member] MW	Mar. 31, 2011 Green Lake and Fond du Lac Counties Wind Site [Member] WPL [Member]	Dec. 31, 2009 Green Lake and Fond du Lac Counties Wind Site [Member] WPL [Member] MW	Sep. 30, 2012 Whispering Willow - East Wind Project [Member] IPL [Member]	Sep. 30, 2011 Whispering Willow - East Wind Project [Member] Alliant Energy and IPL [Member]	Sep. 30, 2012 Tax Benefit Rider [Member]	Sep. 30, 2012 Tax Benefit Rider [Member] IPL [Member]	Sep. 30, 2011 Tax Benefit Rider [Member] IPL [Member]	Sep. 30, 2012 Tax Benefit Rider [Member] IPL [Member]	Sep. 30, 2011 Tax Benefit Rider [Member] IPL [Member]
Public Utility, Property, Plant and Equipment [Line Items]																				
Minimum future commitments																				
Regulatory assets																				
Amounts not probable of recovery																				
Electric production fuel and energy purchases																				
Utilities operating expense, maintenance and operations					5.0															
Recovery of direct costs			2																	
Increase (decrease) in regulatory assets				2.0			5.0													
Credit to utility other operation and maintenance				2			5													
Regulatory liabilities					5.0											63.0	23.0	20.0	63.0	44.0
Amount of impairment to carrying amount of regulatory assets																				
Jointly owned utility plant, proportionate ownership share						25.00%														
Capitalized expenditures	53.0	52.0						116.0	90.0											
Allowance for funds used during construction	1.0	1.0						8.0	2.0											
Electric capacity of wind project (in megawatts)										500	100									
Proceeds from sale of wind project assets to affiliate																				
Public utilities, property, plant and equipment, amount of indirect disallowance of costs of recently completed plants														8						
Project costs allocated by jurisdiction														30						
Asset impairment loss												5			8					
Purchase of development rights (in megawatts)													100							
Public utilities, property, plant and equipment, disclosure of composite depreciation rate for plants in service																				
Non-regulated Generation capitalized expenditures, less accumulated depreciation																				
Interest costs, capitalized during period																				
Asset retirement obligations																				
Alliant Energy Corporate Services, Inc. and non-regulated businesses capitalized expenditures																				

Summary Of Significant Accounting Policies (Narrative) (Details) (USD $) In Millions, unless otherwise specified	9 Months Ended		1 Months Ended	3 Months Ended	9 Months Ended					12 Months Ended	3 Months Ended	9 Months Ended					
	Sep. 30, 2012 Franklin County Wind Project [Member]	Sep. 30, 2012 Franklin County Wind Project [Member] Bent Tree - Phase I Wind Project [Member] IPL and WPL [Member] MW	Apr. 30, 2012 Corporate Headquarters [Member]	Jun. 30, 2011 Franklin County Wind Project [Member] IPL [Member]	Sep. 30, 2012 Scenario, Forecast [Member] WPL [Member]	Sep. 30, 2012 Scenario, Forecast [Member] IPL [Member]	Sep. 30, 2012 Scenario, Forecast [Member] Electric Generation Equipment [Member] WPL [Member]	Sep. 30, 2012 Scenario, Forecast [Member] Electric Distribution [Member] WPL [Member]	Sep. 30, 2012 Scenario, Forecast [Member] Gas Transmission [Member] WPL [Member]	Dec. 31, 2007 SO2 emission allowances [Member] IPL [Member]	Sep. 30, 2011 Cross State Air Pollution Rule [Member] Alliant Energy and IPL [Member]	Sep. 30, 2012 IPL's tax benefit rider [Member] Alliant Energy and IPL [Member]	Sep. 30, 2012 Energy conservation cost recovery [Member] Alliant Energy and WPL [Member]	Sep. 30, 2012 George Neal Unit 3 [Member] IPL [Member]	Sep. 30, 2012 Columbia Units 1 And 2 [Member] WPL [Member]	Sep. 30, 2012 George Neal Unit 4 [Member] IPL [Member]	Sep. 30, 2012 Ottumwa Unit 1 [Member] IPL [Member]
Public Utility, Property, Plant and Equipment [Line Items]																	
Minimum future commitments					$ 355	$ 605				$ 34	$ 34						
Regulatory assets											30.0						
Amounts not probable of recovery											4						
Electric production fuel and energy purchases											2.0						
Utilities operating expense, maintenance and operations											2.0						
Recovery of direct costs																	
Increase (decrease) in regulatory assets																	
Credit to utility other operation and maintenance																	
Regulatory liabilities												22.0	15.0				
Amount of impairment to carrying amount of regulatory assets																	
Jointly owned utility plant, proportionate ownership share														28.00%	46.20%	25.695%	48.00%
Capitalized expenditures																	
Allowance for funds used during construction																	
Electric capacity of wind project (in megawatts)		400															
Proceeds from sale of wind project assets to affiliate				115.3													
Public utilities, property, plant and equipment, amount of indirect disallowance of costs of recently completed plants																	
Project costs allocated by jurisdiction																	
Asset impairment loss																	
Purchase of development rights (in megawatts)																	
Public utilities, property, plant and equipment, disclosure of composite depreciation rate for plants in service							3.40%	2.70%	2.50%								
Non-regulated Generation capitalized expenditures, less accumulated depreciation	198.0																
Interest costs, capitalized during period	8																
Asset retirement obligations	8.0																
Alliant Energy Corporate Services, Inc. and non-regulated businesses capitalized expenditures			$ 48.0														

Benefit Plans (Estimated Future And Actual Employer Contributions) (Details) (USD $) In Millions, unless otherwise specified	3 Months Ended		9 Months Ended								3 Months Ended		9 Months Ended				3 Months Ended									
	Sep. 30, 2012 Pension Plans, Defined Benefit [Member] Alliant Energy [Member]	Sep. 30, 2011 Pension Plans, Defined Benefit [Member] Alliant Energy [Member]	Sep. 30, 2012 Pension Plans, Defined Benefit [Member] Alliant Energy [Member]	Sep. 30, 2011 Pension Plans, Defined Benefit [Member] Alliant Energy [Member]	Sep. 30, 2012 Qualified Defined Benefit Pension Plans [Member] Alliant Energy [Member]	Sep. 30, 2012 Qualified Defined Benefit Pension Plans [Member] IPL [Member]	Sep. 30, 2012 Qualified Defined Benefit Pension Plans [Member] WPL [Member]	Sep. 30, 2012 Non-qualified defined benefit pension plans [Member] Alliant Energy [Member]	Sep. 30, 2012 Directly assigned defined benefit pension plans [Member] IPL [Member]	Sep. 30, 2012 Directly assigned defined benefit pension plans [Member] WPL [Member]	Sep. 30, 2012 Other postretirement benefits plans [Member] Alliant Energy [Member]	Sep. 30, 2011 Other postretirement benefits plans [Member] Alliant Energy [Member]	Sep. 30, 2012 Other postretirement benefits plans [Member] Alliant Energy [Member]	Sep. 30, 2011 Other postretirement benefits plans [Member] Alliant Energy [Member]	Sep. 30, 2012 Other postretirement benefits plans [Member] IPL [Member]	Sep. 30, 2012 Other postretirement benefits plans [Member] WPL [Member]	Dec. 31, 2012 Scenario, Forecast [Member] Pension Plans, Defined Benefit [Member] Alliant Energy [Member]	Dec. 31, 2012 Scenario, Forecast [Member] Qualified Defined Benefit Pension Plans [Member] Alliant Energy [Member]	Dec. 31, 2012 Scenario, Forecast [Member] Qualified Defined Benefit Pension Plans [Member] IPL [Member]	Dec. 31, 2012 Scenario, Forecast [Member] Qualified Defined Benefit Pension Plans [Member] WPL [Member]	Dec. 31, 2012 Scenario, Forecast [Member] Non-qualified defined benefit pension plans [Member] Alliant Energy [Member]	Dec. 31, 2012 Scenario, Forecast [Member] Directly assigned defined benefit pension plans [Member] IPL [Member]	Dec. 31, 2012 Scenario, Forecast [Member] Directly assigned defined benefit pension plans [Member] WPL [Member]	Dec. 31, 2012 Scenario, Forecast [Member] Other postretirement benefits plans [Member] Alliant Energy [Member]	Dec. 31, 2012 Scenario, Forecast [Member] Other postretirement benefits plans [Member] IPL [Member]	Dec. 31, 2012 Scenario, Forecast [Member] Other postretirement benefits plans [Member] WPL [Member]
Defined Benefit Plan Disclosure [Line Items]																										
Estimated for Calendar Year 2012																		$ 0	$ 0	$ 0	$ 16.3 [1]	$ 0.8 [2]	$ 0.2 [2]	$ 4.4	$ 2.2	$ 2.0
Actual Through September 30, 2012					0	0	0	3.1 [1]	0.7 [2]	0.1 [2]			4.4		2.2	2.0										
Settlement loss	$ 0	$ 1.1	$ 0	$ 1.1							$ 0	$ 0	$ 0	$ 0			$ 5.0									

[1] Alliant Energy sponsors several non-qualified defined benefit pension plans that cover certain current and former key employees of IPL and WPL. Alliant Energy allocates pension costs to IPL and WPL for these plans. Estimated amounts for calendar year 2012 include amounts paid to a retired executive in the fourth quarter of 2012, which are expected to result in a settlement loss of $5 million in the fourth quarter of 2012.

[2] Amounts directly assigned to IPL and WPL for non-bargaining employees who are participants in Alliant Energy and Corporate Services sponsored qualified and non-qualified defined benefit pension plans.

Income Taxes (Schedule Of Effective Income Tax Rates) (Details)	3 Months Ended		9 Months Ended	
	Sep. 30, 2012	Sep. 30, 2011	Sep. 30, 2012	Sep. 30, 2011
Alliant Energy [Member]				
Effective Tax Rate [Line Items]				
Income tax rates for continuing operations	20.40%	23.50%	24.00%	16.60%
IPL [Member]				
Effective Tax Rate [Line Items]				
Income tax rates for continuing operations	(12.60%)	(3.30%)	(5.60%)	(1.70%)
WPL [Member]				
Effective Tax Rate [Line Items]				
Income tax rates for continuing operations	35.50%	34.40%	37.70%	33.00%

Investments (Summary Financial Information) (Details) (USD $) In Millions, unless otherwise specified	3 Months Ended		9 Months Ended	
	Sep. 30, 2012	Sep. 30, 2011	Sep. 30, 2012	Sep. 30, 2011
Investments [Abstract]				
Operating revenues	$ 150.3	$ 142.8	$ 450.1	$ 420.6
Operating income	81.5	76.4	240.0	228.1
Net income	$ 60.5	$ 56.6	$ 177.9	$ 166.5

Benefit Plans (Employees Participate In Defined Contribution Retirement Plans) (Details) (USD $) In Millions, unless otherwise specified	3 Months Ended		9 Months Ended	
	Sep. 30, 2012	Sep. 30, 2011	Sep. 30, 2012	Sep. 30, 2011
Alliant Energy [Member]				
401(k) costs	$ 4.4	$ 4.4	$ 14.1	$ 14.3
IPL [Member]				
401(k) costs	2.4 [1]	2.2 [1]	7.4 [1]	7.1 [1]
WPL [Member]				
401(k) costs	$ 2.0 [1]	$ 2.0 [1]	$ 6.2 [1]	$ 6.6 [1]

[1] IPL’s and WPL’s amounts include allocated costs associated with Corporate Services employees.

Derivative Instruments (Gains And Losses From Derivative Instruments Not Designated As Hedging Instruments) (Details) (USD $) In Millions, unless otherwise specified	3 Months Ended		9 Months Ended	
	Sep. 30, 2012	Sep. 30, 2011	Sep. 30, 2012	Sep. 30, 2011
Regulatory Assets [Member]				
Derivative Instruments, Gain (Loss) [Line Items]				
Gains (losses) on derivative instruments	$ (6.3)	$ (23.8)	$ (38.3)	$ (33.1)
Regulatory Assets [Member] | IPL [Member]				
Derivative Instruments, Gain (Loss) [Line Items]				
Gains (losses) on derivative instruments	(0.1)	(13.3)	(17.3)	(18.7)
Regulatory Assets [Member] | WPL [Member]				
Derivative Instruments, Gain (Loss) [Line Items]				
Gains (losses) on derivative instruments	(6.2)	(10.5)	(21.0)	(14.4)
Regulatory Liabilities [Member]				
Derivative Instruments, Gain (Loss) [Line Items]				
Gains (losses) on derivative instruments	15.8	3.7	21.3	8.6
Regulatory Liabilities [Member] | IPL [Member]				
Derivative Instruments, Gain (Loss) [Line Items]				
Gains (losses) on derivative instruments	6.9	2.2	11.3	5.4
Regulatory Liabilities [Member] | WPL [Member]				
Derivative Instruments, Gain (Loss) [Line Items]				
Gains (losses) on derivative instruments	$ 8.9	$ 1.5	$ 10.0	$ 3.2

Receivables (Additional Attributes Of Receivables Sold Under The Agreement) (Details) (IPL [Member], USD $) In Millions, unless otherwise specified	3 Months Ended		9 Months Ended	
	Sep. 30, 2012	Sep. 30, 2011	Sep. 30, 2012	Sep. 30, 2011
IPL [Member]				
Accounts, Notes, Loans and Financing Receivable [Line Items]				
Collections reinvested in receivables	$ 522.9	$ 482.3	$ 1,334.7	$ 1,367.8
Credit losses, net of recoveries	$ 3.0	$ 3.4	$ 7.3	$ 7.9

Commitments And Contingencies (Tables)	9 Months Ended Sep. 30, 2012
Commitments and Contingencies Disclosure [Abstract]	
Operating Expense Purchase Obligations	At September 30, 2012, minimum future commitments related to these operating expense purchase obligations were as follows (in millions):

	Alliant Energy	IPL	WPL
Purchased power (a):			
Duane Arnold Energy Center (DAEC) (IPL)	$271	$271	$—
Kewaunee Nuclear Power Plant (Kewaunee) (WPL)	95	—	95
Other	63	4	59
	429	275	154
Natural gas	344	208	136
Coal (b)	302	79	52
SO2 emission allowances	34	34	—
Other (c)	22	9	13
	$1,131	$605	$355

(a) Includes payments required by PPAs for capacity rights and minimum quantities of MWhs required to be purchased. Excludes contracts that are considered operating leases.

(b) Corporate Services entered into system-wide coal contracts on behalf of IPL and WPL that include minimum future commitments of $171 million that have not been directly assigned to IPL and WPL since the specific needs of each utility were not yet known as of September 30, 2012.

(c) Includes individual commitments incurred during the normal course of business that exceeded $1 million at September 30, 2012.

Commitments And Contingencies (Narrative) (Details) (USD $) In Millions, unless otherwise specified	1 Months Ended	9 Months Ended							9 Months Ended	12 Months Ended	3 Months Ended		9 Months Ended									9 Months Ended				
	Dec. 31, 2010	Sep. 30, 2012	Sep. 30, 2012 IPL [Member] site	Sep. 30, 2012 WPL [Member] site	Sep. 30, 2012 RMT [Member] Vendor	Sep. 30, 2012 Manufactured Gas Plant Sites [Member] Alliant Energy [Member]	Sep. 30, 2012 Manufactured Gas Plant Sites [Member] IPL [Member]	Sep. 30, 2012 Manufactured Gas Plant Sites [Member] WPL [Member]	Sep. 30, 2012 Defined Benefit Pension Plans [Member]	Dec. 31, 2011 Defined Benefit Pension Plans [Member]	Sep. 30, 2012 Defined Benefit Pension Plans [Member] Alliant Energy [Member]	Sep. 30, 2011 Defined Benefit Pension Plans [Member] Alliant Energy [Member]	Sep. 30, 2012 Defined Benefit Pension Plans [Member] Alliant Energy [Member]	Sep. 30, 2011 Defined Benefit Pension Plans [Member] Alliant Energy [Member]	Sep. 30, 2012 Minimum [Member]	Sep. 30, 2012 Maximum [Member]	Sep. 30, 2012 Performance guarantees outstanding, 2012 [Member]	Sep. 30, 2012 Performance guarantees outstanding, 2013 [Member]	Sep. 30, 2012 Performance guarantees outstanding, 2014 [Member]	Sep. 30, 2012 Performance guarantees outstanding, 2015 [Member]	Sep. 30, 2012 Scenario, Forecast [Member]	Sep. 30, 2012 Scenario, Forecast [Member] Alliant Energy [Member]	Sep. 30, 2012 Scenario, Forecast [Member] IPL [Member]	Sep. 30, 2012 Scenario, Forecast [Member] WPL [Member]	Sep. 30, 2012 Scenario, Forecast [Member] Capital Purchase Obligation [Member] Alliant Energy and WPL [Member]	Sep. 30, 2012 EPA new source performance standards for GHG [Member] lb MW
Long-term Purchase Commitment [Line Items]																										
Minimum future commitments																						$ 1,131	$ 605	$ 355	$ 34	
Interest crediting rate	8.20%																									
Aggregate additional payments to certain plan participants										10.0	0 [1]	1.3 [1]	0 [1]	10.2 [1]												
Estimated damages from court opinion and order									18.7																	
Loss contingency, damages sought, value									9.6																	
Damages to be paid out of common fund									4.3																	
Number of vendors who filed lawsuits (in vendors)					3																					
Loss contingency accrual, carrying value, payments					16																					
Performance guarantees outstanding		598																262	289	47						
Surety bonds outstanding		79															70	9								
Present value abandonment obligation		29																								
Number of sites with ownership interest (in sites)			40	14																						
Number of sites with no further action (in sites)			13	9																						
Sites with no further action for soil remediation (in sites)			3																							
Minimum remaining estimated cost incurred for investigation, remediation and monitoring																					19		17	2		
Maximum remaining estimated cost incurred for investigation, remediation and monitoring																					44		40	4		
Current and non-current environmental liabilities						$ 30	$ 27	$ 3																		
Annual standard fine particle NAAQS, current (in micrograms/cubic meter)		15																								
Annual standard fine particle NAAQS (in micrograms/cubic meter)															12	13										
Fossil fueled energy generating units capacity (in megawatts)																										25
Emissions rate limitation (in pounds of carbon dioxide per Mwh)																										1,000

[1] Alliant Energy reached an agreement with the IRS, which resulted in a favorable determination letter for the Cash Balance Plan during the first quarter of 2011. The agreement with the IRS required Alliant Energy to amend the Cash Balance Plan, which was completed in the second quarter of 2011, resulting in aggregate additional benefits of $10.2 million paid by Alliant Energy to certain former participants in the Cash Balance Plan in the second half of 2011. Alliant Energy recognized $1.3 million and $10.2 million of additional benefits costs during the three and nine months ended September 30, 2011, respectively, related to these benefits. IPL recognized $0.8 million ($0.6 million directly assigned and $0.2 million allocated by Corporate Services) and $6.3 million ($2.8 million directly assigned and $3.5 million allocated by Corporate Services) of additional benefits costs during the three and nine months ended September 30, 2011, respectively, related to these benefits. WPL recognized $0.4 million ($0.1 million directly assigned and $0.3 million allocated by Corporate Services) and $3.4 million ($0.7 million directly assigned and $2.7 million allocated by Corporate Services) of additional benefits costs during the three and nine months ended September 30, 2011, respectively, related to these benefits. Refer to Note 11(c) for additional information regarding the Cash Balance Plan.

Fair Value Measurements (Recurring Fair Value Measurements) (Details) (USD $) In Millions, unless otherwise specified	Sep. 30, 2012	Dec. 31, 2011
Alliant Energy Corporation [Member]		
Assets:		
Money market funds, at carrying value	$ 13.6	$ 0
Deferred proceeds (sales of receivables)	153.9	53.7
Capitalization and liabilities:		
Long-term debt (including current maturities)	3,598.7	
Cumulative preferred stock of subsidiaries	215.6	
IPL [Member]		
Assets:		
Money market funds, at carrying value	1.1	0
Deferred proceeds (sales of receivables)	153.9	53.7
Capitalization and liabilities:		
Long-term debt (including current maturities)	1,696.1	
Cumulative preferred stock	154.8	
WPL [Member]		
Assets:		
Money market funds, at carrying value	12.5	0
Capitalization and liabilities:		
Long-term debt (including current maturities)	1,492.4	
Cumulative preferred stock	60.8	
Commodity Contracts [Member] | Alliant Energy Corporation [Member]		
Assets:		
Derivative assets	46.5	15.7
Capitalization and liabilities:		
Derivatives	57.3	78.0
Commodity Contracts [Member] | IPL [Member]		
Assets:		
Derivative assets	28.1	10.6
Capitalization and liabilities:		
Derivatives	22.8	33.6
Commodity Contracts [Member] | WPL [Member]		
Assets:		
Derivative assets	18.4	5.1
Capitalization and liabilities:		
Derivatives	34.5	44.4
Level 1 [Member] | Alliant Energy Corporation [Member]		
Assets:		
Money market funds, at carrying value	13.6	0

Deferred proceeds (sales of receivables)	0	0
Capitalization and liabilities:		
Long-term debt (including current maturities)	0	
Cumulative preferred stock of subsidiaries	165.2	
Level 1 [Member] | IPL [Member]		
Assets:		
Money market funds, at carrying value	1.1	0
Deferred proceeds (sales of receivables)	0	0
Capitalization and liabilities:		
Long-term debt (including current maturities)	0	
Cumulative preferred stock	154.8	
Level 1 [Member] | WPL [Member]		
Assets:		
Money market funds, at carrying value	12.5	0
Capitalization and liabilities:		
Long-term debt (including current maturities)	0	
Cumulative preferred stock	10.4	
Level 1 [Member] | Commodity Contracts [Member] | Alliant Energy Corporation [Member]		
Assets:		
Derivative assets	0	0
Capitalization and liabilities:		
Derivatives	0	0
Level 1 [Member] | Commodity Contracts [Member] | IPL [Member]		
Assets:		
Derivative assets	0	0
Capitalization and liabilities:		
Derivatives	0	0
Level 1 [Member] | Commodity Contracts [Member] | WPL [Member]		
Assets:		
Derivative assets	0	0
Capitalization and liabilities:		
Derivatives	0	0
Level 2 [Member] | Alliant Energy Corporation [Member]		
Assets:		
Money market funds, at carrying value	0	0
Deferred proceeds (sales of receivables)	0	0
Capitalization and liabilities:		
Long-term debt (including current maturities)	3,598.2	
Cumulative preferred stock of subsidiaries	50.4	
Level 2 [Member] | IPL [Member]		
Assets:		
Money market funds, at carrying value	0	0
Deferred proceeds (sales of receivables)	0	0

Capitalization and liabilities:		
Long-term debt (including current maturities)	1,696.1	
Cumulative preferred stock	0	
Level 2 [Member] | WPL [Member]		
Assets:		
Money market funds, at carrying value	0	0
Capitalization and liabilities:		
Long-term debt (including current maturities)	1,492.4	
Cumulative preferred stock	50.4	
Level 2 [Member] | Commodity Contracts [Member] | Alliant Energy Corporation [Member]		
Assets:		
Derivative assets	11.9	3.4
Capitalization and liabilities:		
Derivatives	40.3	64.8
Level 2 [Member] | Commodity Contracts [Member] | IPL [Member]		
Assets:		
Derivative assets	8.1	1.3
Capitalization and liabilities:		
Derivatives	18.3	28.6
Level 2 [Member] | Commodity Contracts [Member] | WPL [Member]		
Assets:		
Derivative assets	3.8	2.1
Capitalization and liabilities:		
Derivatives	22.0	36.2
Level 3 [Member] | Alliant Energy Corporation [Member]		
Assets:		
Money market funds, at carrying value	0	0
Deferred proceeds (sales of receivables)	153.9	53.7
Capitalization and liabilities:		
Long-term debt (including current maturities)	0.5	
Cumulative preferred stock of subsidiaries	0	
Level 3 [Member] | IPL [Member]		
Assets:		
Money market funds, at carrying value	0	0
Deferred proceeds (sales of receivables)	153.9	53.7
Capitalization and liabilities:		
Long-term debt (including current maturities)	0	
Cumulative preferred stock	0	
Level 3 [Member] | WPL [Member]		
Assets:		
Money market funds, at carrying value	0	0
Capitalization and liabilities:		
Long-term debt (including current maturities)	0	

Cumulative preferred stock	0	
Level 3 [Member] | Commodity Contracts [Member] | Alliant Energy Corporation [Member]		
Assets:		
Derivative assets	34.6	12.3
Capitalization and liabilities:		
Derivatives	17.0	13.2
Level 3 [Member] | Commodity Contracts [Member] | IPL [Member]		
Assets:		
Derivative assets	20.0	9.3
Capitalization and liabilities:		
Derivatives	4.5	5.0
Level 3 [Member] | Commodity Contracts [Member] | WPL [Member]		
Assets:		
Derivative assets	14.6	3.0
Capitalization and liabilities:		
Derivatives	$ 12.5	$ 8.2

Related Parties (Sales Credited And Purchases Billed) (Details) (USD $) In Millions, unless otherwise specified	3 Months Ended		9 Months Ended	
	Sep. 30, 2012	Sep. 30, 2011	Sep. 30, 2012	Sep. 30, 2011
SCOA Sales Credited [Member] | IPL [Member]				
Related Party Transaction [Line Items]				
Amounts billed between related parties	$ 3	$ 6	$ 7	$ 26
SCOA Sales Credited [Member] | WPL [Member]				
Related Party Transaction [Line Items]				
Amounts billed between related parties	4	7	10	23
SCOA Purchases Billed [Member] | IPL [Member]				
Related Party Transaction [Line Items]				
Amounts billed between related parties	87	93	237	238
SCOA Purchases Billed [Member] | WPL [Member]				
Related Party Transaction [Line Items]				
Amounts billed between related parties	$ 13	$ 20	$ 50	$ 56

Benefit Plans (Summary Of Performance Shares Activity) (Details) (Performance Shares [Member], USD $) In Millions, except Share data, unless otherwise specified	9 Months Ended	
	Sep. 30, 2012	Sep. 30, 2011
Performance Shares [Member]		
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Nonvested [Roll Forward]		
Nonvested, January 1 (in shares/awards)	236,979 [1]	234,518 [1]
Granted (in shares)	45,612 [1]	64,217 [1]
Vested (in shares)	(111,980) [1],[2]	(57,838) [1],[2]
Forfeited (in shares)	(25,334) [1]	(3,918) [1]
Nonvested, September 30 (in shares/awards)	145,277 [1]	236,979 [1]
Actual number of shares paid out upon vesting, minimum percentage of target shares	0.00%	
Actual number of shares paid out upon vesting, maximum percentage of target shares	200.00%	
Stock payout value	$ 8.0	$ 1.6
Vested percentage of the target	162.50%	75.00%
Common stock shares from vested performance shares (in shares)	6,399	1,387

[1] Share amounts represent the target number of performance shares. Each performance share’s value is based on the price of one share of Alliant Energy’s common stock at the end of the performance period. The actual number of shares that will be paid out upon vesting is dependent upon actual performance and may range from zero to 200% of the target number of shares.

[2] In the first quarter of 2012, 111,980 performance shares granted in 2009 vested at 162.5% of the target, resulting in payouts valued at $8.0 million, which consisted of a combination of cash and common stock (6,399 shares). In the first quarter of 2011, 57,838 performance shares granted in 2008 vested at 75% of the target, resulting in payouts valued at $1.6 million, which consisted of a combination of cash and common stock (1,387 shares).

Derivative Instruments (Notional Amounts Of Derivative Instruments) (Details) (Commodity [Member])	Sep. 30, 2012 MWh
Electricity (MWhs) [Member] | Alliant Energy [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	8,134,000
Electricity (MWhs) [Member] | IPL [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	3,130,000
Electricity (MWhs) [Member] | WPL [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	5,004,000
FTRs (MWs) [Member] | Alliant Energy [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	44,000
FTRs (MWs) [Member] | IPL [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	23,000
FTRs (MWs) [Member] | WPL [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	21,000
Natural Gas (Dths) [Member] | Alliant Energy [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	77,379,000
Natural Gas (Dths) [Member] | IPL [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	54,818,000
Natural Gas (Dths) [Member] | WPL [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	22,561,000
Coal (Tons) [Member] | Alliant Energy [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	2,498,000
Coal (Tons) [Member] | WPL [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	2,498,000
2012 [Member] | Electricity (MWhs) [Member] | Alliant Energy [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	1,280,000
2012 [Member] | Electricity (MWhs) [Member] | IPL [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	786,000

2012 [Member] | Electricity (MWhs) [Member] | WPL [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	494,000
2012 [Member] | FTRs (MWs) [Member] | Alliant Energy [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	16,000
2012 [Member] | FTRs (MWs) [Member] | IPL [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	8,000
2012 [Member] | FTRs (MWs) [Member] | WPL [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	8,000
2012 [Member] | Natural Gas (Dths) [Member] | Alliant Energy [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	26,070,000
2012 [Member] | Natural Gas (Dths) [Member] | IPL [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	19,274,000
2012 [Member] | Natural Gas (Dths) [Member] | WPL [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	6,796,000
2012 [Member] | Coal (Tons) [Member] | Alliant Energy [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	0
2012 [Member] | Coal (Tons) [Member] | WPL [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	0
2013 [Member] | Electricity (MWhs) [Member] | Alliant Energy [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	3,860,000
2013 [Member] | Electricity (MWhs) [Member] | IPL [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	1,978,000
2013 [Member] | Electricity (MWhs) [Member] | WPL [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	1,882,000
2013 [Member] | FTRs (MWs) [Member] | Alliant Energy [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	28,000
2013 [Member] | FTRs (MWs) [Member] | IPL [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	15,000
2013 [Member] | FTRs (MWs) [Member] | WPL [Member]	
Notional Amount of Derivatives [Line Items]	

Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	13,000
2013 [Member] | Natural Gas (Dths) [Member] | Alliant Energy [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	44,899,000
2013 [Member] | Natural Gas (Dths) [Member] | IPL [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	32,309,000
2013 [Member] | Natural Gas (Dths) [Member] | WPL [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	12,590,000
2013 [Member] | Coal (Tons) [Member] | Alliant Energy [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	956,000
2013 [Member] | Coal (Tons) [Member] | WPL [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	956,000
2014 [Member] | Electricity (MWhs) [Member] | Alliant Energy [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	2,118,000
2014 [Member] | Electricity (MWhs) [Member] | IPL [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	366,000
2014 [Member] | Electricity (MWhs) [Member] | WPL [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	1,752,000
2014 [Member] | FTRs (MWs) [Member] | Alliant Energy [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	0
2014 [Member] | FTRs (MWs) [Member] | IPL [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	0
2014 [Member] | FTRs (MWs) [Member] | WPL [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	0
2014 [Member] | Natural Gas (Dths) [Member] | Alliant Energy [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	6,410,000
2014 [Member] | Natural Gas (Dths) [Member] | IPL [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	3,235,000
2014 [Member] | Natural Gas (Dths) [Member] | WPL [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	3,175,000
2014 [Member] | Coal (Tons) [Member] | Alliant Energy [Member]	

Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	981,000
2014 [Member] | Coal (Tons) [Member] | WPL [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	981,000
2015 [Member] | Electricity (MWhs) [Member] | Alliant Energy [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	876,000
2015 [Member] | Electricity (MWhs) [Member] | IPL [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	0
2015 [Member] | Electricity (MWhs) [Member] | WPL [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	876,000
2015 [Member] | FTRs (MWs) [Member] | Alliant Energy [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	0
2015 [Member] | FTRs (MWs) [Member] | IPL [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	0
2015 [Member] | FTRs (MWs) [Member] | WPL [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	0
2015 [Member] | Natural Gas (Dths) [Member] | Alliant Energy [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	0
2015 [Member] | Natural Gas (Dths) [Member] | IPL [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	0
2015 [Member] | Natural Gas (Dths) [Member] | WPL [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	0
2015 [Member] | Coal (Tons) [Member] | Alliant Energy [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	561,000
2015 [Member] | Coal (Tons) [Member] | WPL [Member]	
Notional Amount of Derivatives [Line Items]	
Notional Unit Amount Of Derivatives (in MWhs/MWs/Dths/Tons)	561,000

Asset Retirement Obligations (AROs) (Reconciliation Of Changes In Asset Retirement Obligations) (Details) (USD $) In Millions, unless otherwise specified	9 Months Ended			
	Sep. 30, 2012		Sep. 30, 2011	
Asset Retirement Obligation, Roll Forward Analysis [Roll Forward]				
Balance, January 1	$ 91.1		$ 75.9	
Revisions in estimated cash flows	(9.9)	[1]	7.8	[1]
Liabilities settled	(2.6)		(0.5)	
Liabilities incurred	16.0	[2]	4.0	[2]
Accretion expense	2.6		3.4	
Balance, September 30	97.2		90.6	
IPL [Member]				
Asset Retirement Obligation, Roll Forward Analysis [Roll Forward]				
Balance, January 1	56.2		43.6	
Revisions in estimated cash flows	(9.2)	[1]	7.7	[1]
Liabilities settled	(2.5)		(0.4)	
Liabilities incurred	0	[2]	3.1	[2]
Accretion expense	1.4		2.1	
Balance, September 30	45.9		56.1	
WPL [Member]				
Asset Retirement Obligation, Roll Forward Analysis [Roll Forward]				
Balance, January 1	34.9		32.3	
Revisions in estimated cash flows	(0.7)	[1]	0.1	[1]
Liabilities settled	(0.1)		(0.1)	
Liabilities incurred	7.6	[2]	0.9	[2]
Accretion expense	1.2		1.3	
Balance, September 30	42.9		34.5	
Sixth Street [Member] | IPL [Member]				
Asset Retirement Obligation, Roll Forward Analysis [Roll Forward]				
Revisions in estimated cash flows	(8.2)	[1]	7.0	[1]
Franklin County Wind Project [Member]				
Asset Retirement Obligation, Roll Forward Analysis [Roll Forward]				
Liabilities incurred	8.4	[2]		
Nelson Dewey [Member] | WPL [Member]				
Asset Retirement Obligation, Roll Forward Analysis [Roll Forward]				
Liabilities incurred	$ 7.6	[2]		

[1] For the nine months ended September 30, 2012 and 2011, IPL recorded revisions in estimated cash flows of ($8.2) million and $7.0 million, respectively, based on revised remediation timing and cost information for asbestos remediation at its Sixth Street Generating Station.

[2] For the nine months ended September 30, 2012, Resources recorded AROs of $8.4 million related to its Franklin County wind project and WPL recorded AROs of $7.6 million related to its Nelson Dewey generating station.

Segments Of Business (Schedule Of Segment Of Business) (Details) (USD $) In Millions, unless otherwise specified	3 Months Ended		9 Months Ended	
	Sep. 30, 2012	Sep. 30, 2011	Sep. 30, 2012	Sep. 30, 2011
Segment Reporting Information [Line Items]				
Operating revenues	$ 887.6	$ 870.9	$ 2,343.6	$ 2,460.6
Operating income (loss)	213.7	209.4	418.1	407.3
Income (loss) from continuing operations, net of tax	149.0	136.9	253.8	259.2
Income (loss) from discontinued operations, net of tax	1.7	(14.9)	(2.3)	(12.6)
Net income (loss) attributable to Alliant Energy common shareowners	150.7	122.0	251.5	246.6
Alliant Energy [Member]				
Segment Reporting Information [Line Items]				
Operating revenues	887.6	870.9	2,343.6	2,460.6
Operating income (loss)	213.7	209.4	418.1	407.3
Income (loss) from continuing operations, net of tax	149.0	136.9	253.8	259.2
Income (loss) from discontinued operations, net of tax	1.7	(14.9)	(2.3)	(12.6)
Net income (loss) attributable to Alliant Energy common shareowners	150.7	122.0	251.5	246.6
IPL [Member]				
Segment Reporting Information [Line Items]				
Operating revenues	497.7	484.5	1,257.1	1,336.1
Operating income (loss)	112.0	116.5	171.3	182.1
Net income (loss) attributable to Alliant Energy common shareowners	103.3	98.3	115.2	117.7
WPL [Member]				
Segment Reporting Information [Line Items]				
Operating revenues	376.6	374.6	1,046.8	1,089.9
Operating income (loss)	93.4	86.9	219.5	207.2
Net income (loss) attributable to Alliant Energy common shareowners	55.9	50.6	122.2	118.3
Electric [Member] | Alliant Energy [Member]				
Segment Reporting Information [Line Items]				
Operating revenues	815.3	796.9	2,000.3	2,037.7
Operating income (loss)	203.1	206.1	354.0	357.6
Electric [Member] | IPL [Member]				
Segment Reporting Information [Line Items]				
Operating revenues	456.6	443.2	1,070.7	1,097.3
Operating income (loss)	109.5	117.5	149.3	162.3
Electric [Member] | WPL [Member]				
Segment Reporting Information [Line Items]				
Operating revenues	358.7	353.7	929.6	940.4
Operating income (loss)	93.6	88.6	204.7	195.3

Gas [Member] | Alliant Energy [Member]				
Segment Reporting Information [Line Items]				
Operating revenues	46.8	46.4	263.9	342.5
Operating income (loss)	0.8	(2.8)	32.1	34.0
Gas [Member] | IPL [Member]				
Segment Reporting Information [Line Items]				
Operating revenues	29.6	27.5	149.2	198.1
Operating income (loss)	0.6	(1.3)	15.6	15.1
Gas [Member] | WPL [Member]				
Segment Reporting Information [Line Items]				
Operating revenues	17.2	18.9	114.7	144.4
Operating income (loss)	0.2	(1.5)	16.5	18.9
Other Utility [Member] | Alliant Energy [Member]				
Segment Reporting Information [Line Items]				
Operating revenues	12.2	15.8	39.7	45.8
Operating income (loss)	1.5	0.1	4.7	(2.3)
Other Utility [Member] | IPL [Member]				
Segment Reporting Information [Line Items]				
Operating revenues	11.5	13.8	37.2	40.7
Operating income (loss)	1.9	0.3	6.4	4.7
Other Utility [Member] | WPL [Member]				
Segment Reporting Information [Line Items]				
Operating revenues	0.7	2.0	2.5	5.1
Operating income (loss)	(0.4)	(0.2)	(1.7)	(7.0)
Utility Business [Member] | Alliant Energy [Member]				
Segment Reporting Information [Line Items]				
Operating revenues	874.3	859.1	2,303.9	2,426.0
Operating income (loss)	205.4	203.4	390.8	389.3
Income (loss) from continuing operations, net of tax	159.2	148.9	237.4	236.0
Income (loss) from discontinued operations, net of tax	0	0	0	0
Net income (loss) attributable to Alliant Energy common shareowners	159.2	148.9	237.4	236.0
Non-Regulated [Member] | Other Segments [Member] | Alliant Energy [Member]				
Segment Reporting Information [Line Items]				
Operating revenues	13.3	11.8	39.7	34.6
Operating income (loss)	8.3	6.0	27.3	18.0
Income (loss) from continuing operations, net of tax	(10.2)	(12.0)	16.4	23.2
Income (loss) from discontinued operations, net of tax	1.7	(14.9)	(2.3)	(12.6)
Net income (loss) attributable to Alliant Energy common shareowners	$ (8.5)	$ (26.9)	$ 14.1	$ 10.6

Variable Interest Entities (VIEs) (Details) (Riverside Energy Center PPA [Member], USD $) In Millions, unless otherwise specified	3 Months Ended		9 Months Ended		1 Months Ended
	Sep. 30, 2012	Sep. 30, 2011	Sep. 30, 2012 MW	Sep. 30, 2011	Apr. 30, 2012 Public Service Commission Of Wisconsin [Member]
Variable Interest Entity [Line Items]					
Costs, excluding fuel costs	$ 29.7	$ 28.5	$ 57.7	$ 55.4	
Approval of business acquisition purchase price					$ 393
Amount of electricity output (in megawatts)			490		

Derivative Instruments (Fair Value Of Financial Instruments) (Details) (USD $) In Millions, unless otherwise specified	Sep. 30, 2012	Dec. 31, 2011
Derivatives, Fair Value [Line Items]		
Current derivative assets	$ 35.9	$ 12.7
Current derivative liabilities	37.8	55.9
IPL [Member]		
Derivatives, Fair Value [Line Items]		
Current derivative assets	25.9	9.2
Current derivative liabilities	17.9	24.5
WPL [Member]		
Derivatives, Fair Value [Line Items]		
Current derivative assets	10.0	3.5
Current derivative liabilities	19.9	31.4
Commodity Contracts [Member] | Alliant Energy [Member]		
Derivatives, Fair Value [Line Items]		
Current derivative assets	35.9	12.7
Non-current derivative assets	10.6	3.0
Current derivative liabilities	37.8	55.9
Non-current derivative liabilities	19.5	22.1
Commodity Contracts [Member] | IPL [Member]		
Derivatives, Fair Value [Line Items]		
Current derivative assets	25.9	9.2
Non-current derivative assets	2.2	1.4
Current derivative liabilities	17.9	24.5
Non-current derivative liabilities	4.9	9.1
Commodity Contracts [Member] | WPL [Member]		
Derivatives, Fair Value [Line Items]		
Current derivative assets	10.0	3.5
Non-current derivative assets	8.4	1.6
Current derivative liabilities	19.9	31.4
Non-current derivative liabilities	$ 14.6	$ 13.0

Fair Value Measurements (Narrative) (Details) (USD $) In Millions, unless otherwise specified	9 Months Ended																										
	Sep. 30, 2012 IPL [Member]	Sep. 30, 2012 WPL [Member]	Sep. 30, 2012 Commodity Contracts [Member]	Jun. 30, 2012 Commodity Contracts [Member]	Dec. 31, 2011 Commodity Contracts [Member]	Sep. 30, 2011 Commodity Contracts [Member]	Jun. 30, 2011 Commodity Contracts [Member]	Dec. 31, 2010 Commodity Contracts [Member]	Sep. 30, 2012 Commodity Contracts [Member] IPL [Member]	Jun. 30, 2012 Commodity Contracts [Member] IPL [Member]	Dec. 31, 2011 Commodity Contracts [Member] IPL [Member]	Sep. 30, 2011 Commodity Contracts [Member] IPL [Member]	Jun. 30, 2011 Commodity Contracts [Member] IPL [Member]	Dec. 31, 2010 Commodity Contracts [Member] IPL [Member]	Sep. 30, 2012 Commodity Contracts [Member] WPL [Member]	Jun. 30, 2012 Commodity Contracts [Member] WPL [Member]	Dec. 31, 2011 Commodity Contracts [Member] WPL [Member]	Sep. 30, 2011 Commodity Contracts [Member] WPL [Member]	Jun. 30, 2011 Commodity Contracts [Member] WPL [Member]	Dec. 31, 2010 Commodity Contracts [Member] WPL [Member]	Sep. 30, 2012 Excluding Financial Transmission Rights [Member] Commodity Contracts [Member] Alliant Energy [Member]	Sep. 30, 2012 Excluding Financial Transmission Rights [Member] Commodity Contracts [Member] IPL [Member]	Sep. 30, 2012 Excluding Financial Transmission Rights [Member] Commodity Contracts [Member] WPL [Member]	Sep. 30, 2012 Financial Transmission Rights [Member] Alliant Energy [Member]	Sep. 30, 2012 Financial Transmission Rights [Member] IPL [Member]	Sep. 30, 2012 Financial Transmission Rights [Member] WPL [Member]
Cumulative preferred stock rate	8.375%	4.50%																								
Fair value			$ 17.6	$ 18.8	$ (0.9)	$ 11.9	$ 18.1	$ 2.8	$ 15.5	$ 14.1	$ 4.3	$ 12.4	$ 17.5	$ 4.3	$ 2.1	$ 4.7	$ (5.2)	$ (0.5)	$ 0.6	$ (1.5)	$ 5.6	$ 1.2	$ 4.4	$ 23.2	$ 16.7	$ 6.5

Receivables (Tables)

9 Months Ended Sep. 30, 2012

Receivables [Abstract]

Maximum And Average Outstanding Cash Proceeds

IPL's maximum and average outstanding cash proceeds, and costs incurred related to the sales of accounts receivable program for the three and nine months ended September 30 were as follows (in millions):

	Three Months		Nine Months	
	2012	2011	**2012**	2011
Maximum outstanding aggregate cash proceeds (based on daily outstanding balances)	**$150.0**	$160.0	**$160.0**	$160.0
Average outstanding aggregate cash proceeds (based on daily outstanding balances)	**95.0**	125.4	**124.2**	114.0
Costs incurred	**0.4**	0.3	**1.1**	1.1

Receivables Sold Under The Agreement

The attributes of IPL's receivables sold under the Agreement were as follows (in millions):

	September 30, 2012	December 31, 2011
Customer accounts receivable	**$137.9**	$122.4
Unbilled utility revenues	**64.7**	65.4
Other receivables	**8.3**	7.5
Receivables sold	**210.9**	195.3
Less: cash proceeds (a)	**55.0**	140.0
Deferred proceeds	**155.9**	55.3
Less: allowance for doubtful accounts	**2.0**	1.6
Fair value of deferred proceeds	**$153.9**	$53.7
Outstanding receivables past due	**$16.6**	$15.9

(a) Changes in cash proceeds for the nine months ended September 30, 2012 are recorded in "Sales of accounts receivable" in operating activities in Alliant Energy's and IPL's Condensed Consolidated Statements of Cash Flows.

Additional Attributes Of Receivables Sold Under The Agreement

Additional attributes of IPL's receivables sold under the Agreement for the three and nine months ended September 30 were as follows (in millions):

	Three Months		Nine Months	
	2012	2011	**2012**	2011
Collections reinvested in receivables	**$522.9**	$482.3	**$1,334.7**	$1,367.8
Credit losses, net of recoveries	**3.0**	3.4	**7.3**	7.9

Income Taxes (Summary Of Tax Credit Carryforwards) (Details) (USD $) In Millions, unless otherwise specified	9 Months Ended Sep. 30, 2012
Alliant Energy [Member]	
Operating Loss Carryforwards [Line Items]	
Net operating losses, deferred tax assets	$ 429
IPL [Member]	
Operating Loss Carryforwards [Line Items]	
Net operating losses, deferred tax assets	155
WPL [Member]	
Operating Loss Carryforwards [Line Items]	
Net operating losses, deferred tax assets	163
Federal [Member] | Alliant Energy [Member]	
Operating Loss Carryforwards [Line Items]	
Net operating losses, carryforward amount	828
Net operating losses, deferred tax assets	284
Net operating losses, earliest expiration date	2028
Tax credits, carryforward amount	128
Tax credits, deferred tax asset	126
Tax credits, earliest expiration date	2022
Federal [Member] | IPL [Member]	
Operating Loss Carryforwards [Line Items]	
Net operating losses, carryforward amount	354
Net operating losses, deferred tax assets	121
Net operating losses, earliest expiration date	2028
Tax credits, carryforward amount	34
Tax credits, deferred tax asset	34
Tax credits, earliest expiration date	2022
Federal [Member] | WPL [Member]	
Operating Loss Carryforwards [Line Items]	
Net operating losses, carryforward amount	379
Net operating losses, deferred tax assets	130
Net operating losses, earliest expiration date	2028
Tax credits, carryforward amount	36
Tax credits, deferred tax asset	35
Tax credits, earliest expiration date	2022
Federal [Member] | Offset-Uncertain Tax Positions [Member] | Alliant Energy [Member]	
Operating Loss Carryforwards [Line Items]	
Net operating losses, carryforward amount	(55)
Net operating losses, deferred tax assets	(19)
Federal [Member] | Offset-Uncertain Tax Positions [Member] | IPL [Member]	
Operating Loss Carryforwards [Line Items]	

Net operating losses, carryforward amount	(25)
Net operating losses, deferred tax assets	(9)
Federal [Member] | Offset-Uncertain Tax Positions [Member] | WPL [Member]	
Operating Loss Carryforwards [Line Items]	
Net operating losses, carryforward amount	(30)
Net operating losses, deferred tax assets	(10)
State [Member] | Alliant Energy [Member]	
Operating Loss Carryforwards [Line Items]	
Net operating losses, carryforward amount	776
Net operating losses, deferred tax assets	40
Net operating losses, earliest expiration date	2014
State [Member] | IPL [Member]	
Operating Loss Carryforwards [Line Items]	
Net operating losses, carryforward amount	170
Net operating losses, deferred tax assets	9
Net operating losses, earliest expiration date	2022
State [Member] | WPL [Member]	
Operating Loss Carryforwards [Line Items]	
Net operating losses, carryforward amount	183
Net operating losses, deferred tax assets	10
Net operating losses, earliest expiration date	2022
State [Member] | Offset-Uncertain Tax Positions [Member] | Alliant Energy [Member]	
Operating Loss Carryforwards [Line Items]	
Net operating losses, carryforward amount	(26)
Net operating losses, deferred tax assets	(2)
State [Member] | Offset-Uncertain Tax Positions [Member] | WPL [Member]	
Operating Loss Carryforwards [Line Items]	
Net operating losses, carryforward amount	(26)
Net operating losses, deferred tax assets	$ (2)

Utility Rate Cases (Narrative) (Details) (USD $) In Millions, unless otherwise specified	3 Months Ended		9 Months Ended		1 Months Ended	3 Months Ended		9 Months Ended			1 Months Ended		9 Months Ended	1 Months Ended		9 Months Ended	3 Months Ended		9 Months Ended		1 Months Ended		9 Months Ended	1 Months Ended							9 Months Ended	3 Months Ended	9 Months Ended
	Sep. 30, 2012	Sep. 30, 2011	Sep. 30, 2012	Sep. 30, 2011	Dec. 31, 2011 2012 Test Year Retail Electric Fuel Related, Final Order [Member] Cross State Air Pollution Rule [Member]	Sep. 30, 2012 WPL [Member]	Sep. 30, 2011 WPL [Member]	Sep. 30, 2012 WPL [Member]	Sep. 30, 2011 WPL [Member]	Sep. 30, 2012 WPL [Member] WPL's Edgewater Unit 5 Purchase [Member]	May 31, 2012 WPL [Member] 2013/2014 Test Period Retail Electric And Gas, Request [Member]	Jun. 30, 2012 WPL [Member] 2013 Test Year Retail Electric Fuel Related, Request [Member]	Sep. 30, 2012 WPL [Member] 2013 Test Year Retail Electric Fuel Related, Request [Member]	Oct. 31, 2012 WPL [Member] 2013 Test Year Retail Electric Fuel Related, Oral Decision [Member]	Dec. 31, 2011 WPL [Member] 2012 Test Year Retail Electric Fuel Related, Final Order [Member]	Sep. 30, 2012 WPL [Member] 2012 Test Year Retail Electric Fuel Related, Final Order [Member]	Sep. 30, 2012 IPL [Member]	Sep. 30, 2011 IPL [Member]	Sep. 30, 2012 IPL [Member]	Sep. 30, 2011 IPL [Member]	Jun. 30, 2012 IPL [Member] 2011 Test Year Retail Gas IA, Request [Member]	May 31, 2012 IPL [Member] 2011 Test Year Retail Gas IA, Request [Member]	Sep. 30, 2012 IPL [Member] 2011 Test Year Retail Gas IA, Request [Member] Tax Benefit Rider [Member]	Aug. 31, 2012 IPL [Member] 2011 Test Year Retail Gas IA, Settlement [Member]	Jul. 31, 2010 IPL [Member] 2009 Test Year Retail Electric MN, Request [Member]	May 31, 2010 IPL [Member] 2009 Test Year Retail Electric MN, Request [Member]	Nov. 30, 2011 IPL [Member] 2009 Test Year Retail Electric MN, Final Order [Member]	Nov. 30, 2011 IPL [Member] 2009 Test Year Retail Electric MN, Final Order [Member] Higher Base Rates [Member]	Nov. 30, 2011 IPL [Member] 2009 Test Year Retail Electric MN, Final Order [Member] Renewable Energy Rider [Member]	Nov. 30, 2011 IPL [Member] 2009 Test Year Retail Electric MN, Final Order [Member] IPL Electric Transmission Assets Sale [Member]	Sep. 30, 2011 IPL [Member] 2009 Test Year Retail Electric MN, Final Order [Member] Sutherland 4 [Member]	Sep. 30, 2012 Alliant Energy and IPL [Member] 2011 Test Year Retail Gas IA, Request [Member]	Sep. 30, 2012 Alliant Energy and IPL [Member] 2011 Test Year Retail Gas IA, Request [Member]
Utility Rate Cases [Line Items]																																	
Reduction in annual rates for its customers, amount											$ 13	$ 25		$ 29									$ 36										
Jointly owned utility plant, proportionate ownership share										25.00%																							
Increase in annual rates for its customers, amount															4							15		11		15	11	8	2	1			
Increase in annual rates for its customers, percentage																						6.00%				22.00%							
Increase in interim rates for its customers, amount																					9				14								
Increase in interim rates for its customers, percentage																					3.00%												
Interim rate increase for its customers, actual amount	46.8	46.4	263.9	342.5		17.2	18.9	114.7	144.4								29.6	27.5	149.2	198.1												2.0	2.0
Recovery of previously incurred costs																															2		
Reduction in annual rates for its customers, percentage												2.00%		3.00%																			
Rate at which fuel costs will be monitored													2.00%			2.00%																	
Deferred compliance costs tolerance band					0.00%																												
Customer refund liability, current																$ 5																	

Derivative Instruments (Narrative) (Details) (USD $) In Millions, unless otherwise specified	9 Months Ended Sep. 30, 2012
Derivative [Line Items]	
Aggregate fair value of all derivatives with credit risk-related contingent features, net liability position	$ 57.3
Restrictive credit risk-related contingent features for derivative agreements, net liability position	57.0
IPL [Member]	
Derivative [Line Items]	
Aggregate fair value of all derivatives with credit risk-related contingent features, net liability position	22.8
Derivative, counterparty (in counterparty)	1
Collateral already posted, aggregate fair value	0.3
Restrictive credit risk-related contingent features for derivative agreements, net liability position	22.5
WPL [Member]	
Derivative [Line Items]	
Aggregate fair value of all derivatives with credit risk-related contingent features, net liability position	34.5
Restrictive credit risk-related contingent features for derivative agreements, net liability position	$ 34.5

Related Parties (Tables)	9 Months Ended Sep. 30, 2012

Related Party Transactions [Abstract]

Sales Credited And Purchases Billed

The sales credited to and purchases billed to IPL and WPL for the three and nine months ended September 30 were as follows (in millions):

	IPL				WPL			
	Three Months		Nine Months		Three Months		Nine Months	
	2012	2011	**2012**	2011	**2012**	2011	**2012**	2011
Sales credited	**$3**	$6	**$7**	$26	**$4**	$7	**$10**	$23
Purchases billed	**87**	93	**237**	238	**13**	20	**50**	56

Corporate Services Billings

The amounts billed to IPL and WPL for the three and nine months ended September 30 were as follows (in millions):

	IPL				WPL			
	Three Months		Nine Months		Three Months		Nine Months	
	2012	2011	**2012**	2011	**2012**	2011	**2012**	2011
Corporate Services billings	**$34**	$37	**$97**	$117	**$26**	$29	**$76**	$93

Net Intercompany Payables

Net intercompany payables to Corporate Services were as follows (in millions):

	IPL		WPL	
	September 30, 2012	December 31, 2011	**September 30, 2012**	December 31, 2011
Net payables to Corporate Services	**$80**	$82	**$49**	$48

Related Amounts Billed Between Parties

The related amounts billed between the parties for the three and nine months ended September 30 were as follows (in millions):

	Three Months		Nine Months	
	2012	2011	**2012**	2011
ATC billings to WPL	**$22**	$23	**$67**	$67
WPL billings to ATC	**3**	2	**7**	8

Benefit Plans (Defined Benefit Pension And Other Postretirement Benefits Plans) (Details) (USD $) In Millions, unless otherwise specified	12 Months Ended	3 Months Ended	9 Months Ended	3 Months Ended		9 Months Ended		3 Months Ended		9 Months Ended	
	Dec. 31, 2011 Defined Benefit Pension Plans [Member]	Sep. 30, 2011 Cash Balance Plan [Member]	Sep. 30, 2011 Cash Balance Plan [Member]	Sep. 30, 2012 Alliant Energy [Member] Defined Benefit Pension Plans [Member]	Sep. 30, 2011 Alliant Energy [Member] Defined Benefit Pension Plans [Member]	Sep. 30, 2012 Alliant Energy [Member] Defined Benefit Pension Plans [Member]	Sep. 30, 2011 Alliant Energy [Member] Defined Benefit Pension Plans [Member]	Sep. 30, 2012 Alliant Energy [Member] Other Postretirement Benefits Plans [Member]	Sep. 30, 2011 Alliant Energy [Member] Other Postretirement Benefits Plans [Member]	Sep. 30, 2012 Alliant Energy [Member] Other Postretirement Benefits Plans [Member]	Sep. 30, 2011 Alliant Energy [Member] Other Postretirement Benefits Plans [Member]
Defined Benefit Plan Disclosure [Line Items]											
Service cost				$ 3.3	$ 2.9	$ 10.0	$ 8.6	$ 1.7	$ 1.6	$ 5.2	$ 5.4
Interest cost				13.0	13.0	38.9	39.0	2.6	2.8	7.7	9.5
Expected return on plan assets				(17.2)	(15.9)	(51.6)	(47.8)	(1.9)	(2.0)	(5.7)	(5.9)
Amortization of:											
Prior service cost (credit)				0.1	0.2	0.2	0.6	(3.0)	(3.4)	(9.0)	(6.6)
Actuarial loss				8.3	5.2	24.9	15.7	1.6	1.2	4.7	4.0
Additional benefits costs	10.0	1.3	10.2	0 [1]	1.3 [1]	0 [1]	10.2 [1]	0 [1]	0 [1]	0 [1]	0 [1]
Settlement loss				0	1.1	0	1.1	0	0	0	0
Total				$ 7.5	$ 7.8	$ 22.4	$ 27.4	$ 1.0	$ 0.2	$ 2.9	$ 6.4

Benefit Plans (Defined Benefit Pension And Other Postretirement Benefits Plans) (Details) (USD $) In Millions, unless otherwise specified	3 Months Ended		9 Months Ended		3 Months Ended		9 Months Ended		3 Months Ended		9 Months Ended		3 Months Ended	9 Months Ended	3 Months Ended	9 Months Ended
	Sep. 30, 2012 IPL [Member] Other Postretirement Benefits Plans [Member]	Sep. 30, 2011 IPL [Member] Other Postretirement Benefits Plans [Member]	Sep. 30, 2012 IPL [Member] Other Postretirement Benefits Plans [Member]	Sep. 30, 2011 IPL [Member] Other Postretirement Benefits Plans [Member]	Sep. 30, 2012 IPL [Member] Qualified Defined Benefit Pension Plans [Member]	Sep. 30, 2011 IPL [Member] Qualified Defined Benefit Pension Plans [Member]	Sep. 30, 2012 IPL [Member] Qualified Defined Benefit Pension Plans [Member]	Sep. 30, 2011 IPL [Member] Qualified Defined Benefit Pension Plans [Member]	Sep. 30, 2012 IPL [Member] Directly assigned defined benefit pension plans [Member]	Sep. 30, 2011 IPL [Member] Directly assigned defined benefit pension plans [Member]	Sep. 30, 2012 IPL [Member] Directly assigned defined benefit pension plans [Member]	Sep. 30, 2011 IPL [Member] Directly assigned defined benefit pension plans [Member]	Sep. 30, 2011 IPL [Member] Corporate Service Allocation [Member]	Sep. 30, 2011 IPL [Member] Corporate Service Allocation [Member]	Sep. 30, 2011 IPL [Member] Cash Balance Plan [Member]	Sep. 30, 2011 IPL [Member] Cash Balance Plan [Member]
Defined Benefit Plan Disclosure [Line Items]																
Service cost	$ 0.7	$ 0.6	$ 2.2	$ 2.0	$ 1.8	$ 1.5	$ 5.6	$ 4.6								
Interest cost	1.1	1.3	3.3	4.3	4.3	4.2	12.8	12.5	1.8	1.9	5.3	5.6				
Expected return on plan assets	(1.3)	(1.4)	(3.9)	(4.0)	(5.8)	(5.0)	(17.3)	(15.0)	(2.4)	(2.4)	(7.2)	(7.3)				
Amortization of:																
Prior service cost (credit)	(1.5)	(1.8)	(4.7)	(3.3)	0.1	0.2	0.3	0.4	(0.1)	(0.1)	(0.2)	(0.2)				
Actuarial loss	0.9	0.7	2.7	2.2	2.6	1.4	7.7	4.3	1.0	0.7	2.9	2.2				
Additional benefits costs									0 [1]	0.6 [1]	0 [1]	2.8 [1]	0.2	3.5	0.8	6.3
Settlement loss																
Total	$ (0.1)	$ (0.6)	$ (0.4)	$ 1.2	$ 3.0	$ 2.3	$ 9.1	$ 6.8	$ 0.3	$ 0.7	$ 0.8	$ 3.1				

Benefit Plans (Defined Benefit Pension And Other Postretirement Benefits Plans) (Details) (USD $) In Millions, unless otherwise specified	3 Months Ended		9 Months Ended		3 Months Ended		9 Months Ended		3 Months Ended		9 Months Ended		3 Months Ended	9 Months Ended	3 Months Ended	9 Months Ended
	Sep. 30, 2012 WPL [Member] Other Postretirement Benefits Plans [Member]	Sep. 30, 2011 WPL [Member] Other Postretirement Benefits Plans [Member]	Sep. 30, 2012 WPL [Member] Other Postretirement Benefits Plans [Member]	Sep. 30, 2011 WPL [Member] Other Postretirement Benefits Plans [Member]	Sep. 30, 2012 WPL [Member] Qualified Defined Benefit Pension Plans [Member]	Sep. 30, 2011 WPL [Member] Qualified Defined Benefit Pension Plans [Member]	Sep. 30, 2012 WPL [Member] Qualified Defined Benefit Pension Plans [Member]	Sep. 30, 2011 WPL [Member] Qualified Defined Benefit Pension Plans [Member]	Sep. 30, 2012 WPL [Member] Directly assigned defined benefit pension plans [Member]	Sep. 30, 2011 WPL [Member] Directly assigned defined benefit pension plans [Member]	Sep. 30, 2012 WPL [Member] Directly assigned defined benefit pension plans [Member]	Sep. 30, 2011 WPL [Member] Directly assigned defined benefit pension plans [Member]	Sep. 30, 2011 WPL [Member] Corporate Service Allocation [Member]	Sep. 30, 2011 WPL [Member] Corporate Service Allocation [Member]	Sep. 30, 2011 WPL [Member] Cash Balance Plan [Member]	Sep. 30, 2011 WPL [Member] Cash Balance Plan [Member]
Defined Benefit Plan Disclosure [Line Items]																
Service cost	$ 0.7	$ 0.7	$ 2.1	$ 2.2	$ 1.3	$ 1.1	$ 3.9	$ 3.4								
Interest cost	1.0	1.1	3.1	3.7	4.1	4.1	12.3	12.1	1.3	1.4	3.9	4.1				
Expected return on plan assets	(0.3)	(0.3)	(1.0)	(1.0)	(5.6)	(5.0)	(16.8)	(15.0)	(1.9)	(1.9)	(5.5)	(5.5)				
Amortization of:																
Prior service cost (credit)	(1.0)	(1.1)	(2.9)	(2.2)	0.2	0.1	0.4	0.4	0	0	(0.1)	(0.1)				
Actuarial loss	0.6	0.5	1.7	1.6	3.0	1.8	9.1	5.3	0.9	0.8	2.7	2.2				
Additional benefits costs									0 [1]	0.1 [1]	0 [1]	0.7 [1]	0.3	2.7	0.4	3.4
Settlement loss																
Total	$ 1.0	$ 0.9	$ 3.0	$ 4.3	$ 3.0	$ 2.1	$ 8.9	$ 6.2	$ 0.3	$ 0.4	$ 1.0	$ 1.4				

[1] Alliant Energy reached an agreement with the IRS, which resulted in a favorable determination letter for the Cash Balance Plan during the first quarter of 2011. The agreement with the IRS required Alliant Energy to amend the Cash Balance Plan, which was completed in the second quarter of 2011, resulting in aggregate additional benefits of $10.2 million paid by Alliant Energy to certain former participants in the Cash Balance Plan in the second half of 2011. Alliant Energy recognized $1.3 million and $10.2 million of additional benefits costs during the three and nine months ended September 30, 2011, respectively, related to these benefits. IPL recognized $0.8 million ($0.6 million directly assigned and $0.2 million allocated by Corporate Services) and $6.3 million ($2.8 million directly assigned and $3.5 million allocated by Corporate Services) of additional benefits costs during the three and nine months ended September 30, 2011, respectively, related to these benefits. WPL recognized $0.4 million ($0.1 million directly assigned and $0.3 million allocated by Corporate Services) and $3.4 million ($0.7 million directly assigned and $2.7 million allocated by Corporate Services) of additional benefits costs during the three and nine months ended September 30, 2011, respectively, related to these benefits. Refer to Note 11(c) for additional information regarding the Cash Balance Plan.

Debt (Credit Facilities) (Details) (USD $) In Millions, unless otherwise specified	9 Months Ended Sep. 30, 2012		Dec. 31, 2011
Commercial paper:			
Amount outstanding	$ 70.4		$ 102.8
Weighted average remaining maturity (in days)	0 years 0 months 1 day		
Weighted average interest rates	0.40%		
Available credit facility capacity	879.6	[1]	
Parent Company [Member]			
Commercial paper:			
Amount outstanding	70.4		
Weighted average remaining maturity (in days)	0 years 0 months 1 day		
Weighted average interest rates	0.40%		
Available credit facility capacity	229.6	[1]	
IPL [Member]			
Commercial paper:			
Amount outstanding	0		7.1
Available credit facility capacity	250.0	[1]	
WPL [Member]			
Commercial paper:			
Amount outstanding	0		25.7
Available credit facility capacity	$ 400.0	[1]	

[1] Alliant Energy's and IPL's available credit facility capacities reflect outstanding commercial paper classified as both short- and long-term debt at September 30, 2012. Refer to Note 7(b) for further discussion of $50 million of commercial paper outstanding at September 30, 2012 classified as long-term debt.

Benefit Plans (Summary Of Non-Qualified Stock Option Activity) (Details) (Non-Qualified Stock Options [Member], USD $)	9 Months Ended	
	Sep. 30, 2012	Sep. 30, 2011
Non-Qualified Stock Options [Member]		
Share-based Compensation Arrangement by Share-based Payment Award, Options, Outstanding [Roll Forward]		
Outstanding, January 1, shares (in shares)	63,889	163,680
Outstanding, January 1, weighted average exercise price (in dollars per share)	$ 24.21	$ 24.51
Exercised, shares (in shares)	(38,711)	(62,481)
Exercised, weighted average exercise price (in dollars per share)	$ 24.41	$ 27.10
Outstanding and exercisable, September 30, shares (in shares)	25,178	101,199
Outstanding and exercisable, September 30, weighted average exercise price (in dollars per share)	$ 23.89	$ 22.92

	9 Months Ended		3 Months Ended		9 Months Ended		3 Months Ended		9 Months Ended		3 Months Ended		9 Months Ended		3 Months Ended	9 Months Ended	3 Months Ended	9 Months Ended	3 Months Ended	9 Months Ended		3 Months Ended	9 Months Ended	3 Months Ended		9 Months Ended		3 Months Ended	9 Months Ended	12 Months Ended	9 Months Ended			12 Months Ended				9 Months Ended							
Income Taxes (Narrative) (Details) (USD $) In Millions, unless otherwise specified	**Sep. 30, 2012 wind_projects**	**Sep. 30, 2011**	**Sep. 30, 2012 Alliant Energy [Member]**	**Sep. 30, 2011 Alliant Energy [Member]**	**Sep. 30, 2012 Alliant Energy [Member]**	**Sep. 30, 2011 Alliant Energy [Member]**	**Sep. 30, 2012 IPL [Member]**	**Sep. 30, 2011 IPL [Member]**	**Sep. 30, 2012 IPL [Member]**	**Sep. 30, 2011 IPL [Member]**	**Sep. 30, 2012 WPL [Member]**	**Sep. 30, 2011 WPL [Member]**	**Sep. 30, 2012 WPL [Member]**	**Sep. 30, 2011 WPL [Member]**	**Mar. 31, 2012 State Apportionment [Member] Alliant Energy [Member]**	**Sep. 30, 2012 State Apportionment [Member] Alliant Energy [Member]**	**Mar. 31, 2012 State Apportionment [Member] IPL [Member]**	**Sep. 30, 2012 State Apportionment [Member] IPL [Member]**	**Mar. 31, 2012 State Apportionment [Member] WPL [Member]**	**Sep. 30, 2012 State Apportionment [Member] WPL [Member]**	**Sep. 30, 2012 Tax Benefit Rider [Member]**	**Sep. 30, 2011 Tax Benefit Rider [Member] Alliant Energy [Member]**	**Sep. 30, 2011 Tax Benefit Rider [Member] Alliant Energy [Member]**	**Sep. 30, 2012 Tax Benefit Rider [Member] IPL [Member]**	**Sep. 30, 2011 Tax Benefit Rider [Member] IPL [Member]**	**Sep. 30, 2012 Tax Benefit Rider [Member] IPL [Member]**	**Sep. 30, 2011 Tax Benefit Rider [Member] IPL [Member]**	**Sep. 30, 2011 Wisconsin Tax Legislation [Member]**	**Sep. 30, 2011 Wisconsin Tax Legislation [Member]**	**Dec. 31, 2011 Wisconsin Tax Legislation [Member]**	**Sep. 30, 2012 Cedar Ridge Wind Project [Member] WPL [Member] MW**	**Sep. 30, 2012 Bent Tree - Phase I Wind Project [Member] WPL [Member] MW**	**Sep. 30, 2012 Whispering Willow - East Wind Project [Member] IPL [Member] MW**	**Dec. 31, 2012 Scenario, Forecast [Member] Bonus Depreciation 2012 Return [Member] Alliant Energy [Member]**	**Dec. 31, 2012 Scenario, Forecast [Member] Bonus Depreciation 2012 Return [Member] IPL [Member]**	**Dec. 31, 2012 Scenario, Forecast [Member] Bonus Depreciation 2012 Return [Member] WPL [Member]**	**Dec. 31, 2012 Scenario, Forecast [Member] Bonus Depreciation 2012 Return [Member] Resources [Member]**	**Sep. 30, 2012 Scenario, Forecast [Member] Tax Benefit Rider [Member] Alliant Energy [Member]**	**Sep. 30, 2012 Scenario, Forecast [Member] Tax Benefit Rider [Member] IPL [Member]**	**Sep. 30, 2012 Deferred income tax assets [Member]**	**Sep. 30, 2011 Deferred income tax assets [Member]**	**Sep. 30, 2012 Deferred income tax assets [Member] IPL [Member]**	**Sep. 30, 2011 Deferred income tax assets [Member] IPL [Member]**	**Sep. 30, 2012 Deferred income tax assets [Member] WPL [Member]**	**Sep. 30, 2011 Deferred income tax assets [Member] WPL [Member]**
Income Tax [Line Items]																																													
Statutory federal income tax rate	35.00%																																												
Deferred income tax expense															$ 15.2		$ 8.1		$ 7.0																										
Income tax rates for continuing operations			20.40%	23.50%	24.00%	16.60%	(12.60%)	(3.30%)	(5.60%)	(1.70%)	35.50%	34.40%	37.70%	33.00%		4.30%		6.90%		3.50%		9.20%	8.90%	26.50%			25.40%		5.80%									11.00%	34.50%						
Regulatory liabilities	5.0	158.5							(27.5)	145.1			32.5	13.4							63.0			23.0	20.0	63.0	44.0																		
Wind projects generating production tax credits (in wind projects)	3																																												
Electric capacity of wind projects generating production tax credits (in megawatts)																															68	200	200												
Operating losses utilized																														368															
Valuation allowance, deferred tax asset, change in amount																												19																	
Deferred income taxes																																								67.2	0.6	22.4	(3.1)	44.3	1.3
Increase in deferred income taxes noncurrent liabilities					244.5				102.5				136.8																																
Deductions in income tax return																																		$ 415	$ 114	$ 203	$ 98								

Income Taxes	9 Months Ended Sep. 30, 2012
Income Tax [Line Items]	
Income Taxes	(see below)

INCOME TAXES

Income Tax Rates - The provision for income taxes for earnings from continuing operations is based on an estimated annual effective income tax rate that excludes the impact of significant unusual or infrequently occurring items, discontinued operations or extraordinary items. The effective income tax rates for Alliant Energy, IPL and WPL differ from the federal statutory rate of 35% generally due to effects of enacted tax legislation, utility rate-making, including the tax benefit rider, tax credits, state income taxes and certain non-deductible expenses. Changes in state apportionment rates caused by the planned sale of Alliant Energy's RMT business also impacted the effective income tax rates for the nine months ended September 30, 2012 for Alliant Energy, IPL and WPL. The effective income tax rates shown in the following table for the three and nine months ended September 30 were computed by dividing income tax expense (benefit) by income from continuing operations before income taxes.

	Three Months		Nine Months	
	2012	2011	**2012**	2011
Alliant Energy	**20.4%**	23.5%	**24.0%**	16.6%
IPL	**(12.6%)**	(3.3%)	**(5.6%)**	(1.7%)
WPL	**35.5%**	34.4%	**37.7%**	33.0%

State Apportionment - Alliant Energy, IPL and WPL utilize state apportionment projections to record their deferred tax assets and liabilities each reporting period. Deferred tax assets and liabilities for temporary differences between the tax basis of assets and liabilities and the amounts reported in the condensed consolidated financial statements are recorded utilizing currently enacted tax rates and estimates of future state apportionment rates expected to be in effect at the time the temporary differences reverse. These state apportionment projections are most significantly impacted by the estimated amount of revenues expected in the future from each state jurisdiction for Alliant Energy's consolidated tax group, including both its regulated operations and its non-regulated operations. In the first quarter of 2012, Alliant Energy, IPL and WPL recorded $15.2 million, $8.1 million and $7.0 million, respectively, of deferred income tax expense due to changes in state apportionment projections caused by the planned sale of Alliant Energy's RMT business. These income tax expense amounts recognized in the first quarter of 2012 increased Alliant Energy's, IPL's and WPL's effective income tax rates for continuing operations for the nine months ended September 30, 2012 by 4.3%, 6.9% and 3.5%, respectively.

IPL's Electric Tax Benefit Rider - In January 2011, the IUB approved an electric tax benefit rider proposed by IPL, which utilizes tax-related regulatory liabilities to credit bills of Iowa retail electric customers beginning in February 2011 to help offset the impact of recent rate increases on such customers. These regulatory liabilities are related to tax benefits from tax accounting method changes for repairs, mixed service costs and allocation of insurance proceeds from the floods in 2008. Alliant Energy's and IPL's effective income tax rates for the three and nine months ended September 30, 2012 and 2011 include the impact of reducing income tax expense with offsetting reductions to regulatory liabilities as a result of implementing the electric tax benefit rider. Tax benefit rider-related regulatory liabilities of $23 million and $63 million for the three and nine months ended September 30, 2012, and $20 million and $44 million for the three and nine months ended September 30, 2011, respectively, were used to credit IPL's Iowa retail electric customers' bills. The tax impacts of the electric tax benefit rider are currently expected to decrease Alliant Energy's and IPL's 2012 annual effective income tax rates for continuing operations by 11.0% and 34.5%, respectively. The tax impacts of the electric tax benefit rider decreased Alliant Energy's effective income tax rates for continuing operations by 9.2% and 8.9% for the three and nine months ended September 30, 2011, respectively, and decreased IPL's

effective income tax rates by 26.5% and 25.4% for the three and nine months ended September 30, 2011, respectively.

Production Tax Credits - Alliant Energy has three wind projects that are currently generating production tax credits: WPL's 68 MW Cedar Ridge wind project, which began generating electricity in late 2008; IPL's 200 MW Whispering Willow - East wind project, which began generating electricity in late 2009; and WPL's 200 MW Bent Tree - Phase I wind project, which began generating electricity in late 2010. For the three and nine months ended September 30, production tax credits (net of state tax impacts) resulting from these wind projects were as follows (in millions):

	Three Months		Nine Months	
	2012	2011	**2012**	2011
Cedar Ridge (WPL)	**$0.7**	$0.6	**$3.0**	$3.2
Bent Tree - Phase I (WPL)	**1.8**	1.4	**6.0**	6.7
Subtotal (WPL)	**2.5**	2.0	**9.0**	9.9
Whispering Willow - East (IPL)	**2.0**	1.8	**8.7**	8.2
	$4.5	$3.8	**$17.7**	$18.1

Effect of Rate-making on Property-related Differences - Alliant Energy's and IPL's income tax expense and benefits are impacted by certain property-related differences at IPL for which deferred tax is not recognized in the income statement pursuant to Iowa rate-making principles. The primary factor contributing to the increase in the current tax benefits recorded for the effect of rate-making on property-related differences is related to repair expenditures and the allocation of mixed service costs at IPL in 2012. The Internal Revenue Service (IRS) audit process was completed for allocation of mixed service costs with the income tax return for calendar year 2010 and repairs expenditures with the income tax return for calendar year 2011. The tax benefits and expenses from the change in accounting method for allocation of mixed service costs subsequent to 2010 and the tax benefits and expenses from the change in accounting method for repairs expenditures subsequent to 2011 are being recorded consistent with general Iowa rate-making principles, which impact income tax expense and benefits at Alliant Energy and IPL.

Wisconsin Tax Legislation - In June 2011, the 2011 Wisconsin Act 32 (Act 32) was enacted. The most significant provision of Act 32 for Alliant Energy authorizes combined groups to share net operating loss carryforwards that were incurred by group members prior to January 1, 2009 and utilize these shared net operating losses over 20 years beginning after December 31, 2011. Based on this provision of Act 32, Alliant Energy anticipated its Wisconsin combined group will be able to fully utilize $368 million of Wisconsin net operating losses incurred by Alliant Energy and Resources prior to January 1, 2009 to offset future taxable income and therefore reversed previously recorded deferred tax asset valuation allowances related to state net operating loss carryforwards of $19 million in the second quarter of 2011. The income tax benefits recognized in the second quarter of 2011 from Act 32 decreased Alliant Energy's effective income tax rate for continuing operations by 5.8% for the nine months ended September 30, 2011.

Deferred Tax Assets and Liabilities - For the nine months ended September 30, 2012, Alliant Energy's, IPL's and WPL's current deferred tax assets increased $67.2 million, $22.4 million and $44.3 million, respectively, and Alliant Energy's, IPL's and WPL's non-current deferred tax liabilities increased $244.5 million, $102.5 million and $136.8 million, respectively. These increases were primarily due to a transfer of deferred tax assets from non-current to current caused by an increase in the amount of federal and state net operating loss carryforwards expected to be utilized during the next 12 months. The increase in non-current deferred tax liabilities was also due to property-related temporary differences recorded during the nine months ended September 30, 2012 from bonus depreciation deductions available in 2012.

Bonus Depreciation Deductions - In 2010, the Small Business Jobs Act of 2010 (SBJA) and the Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010 (the Act) were enacted. The most significant provisions of the SBJA and the Act for Alliant Energy, IPL and WPL are related to the extension of bonus depreciation deductions for certain expenditures for property that are placed in service through December 31, 2012. Based on capital projects expected to be placed into service in 2012, Alliant Energy currently estimates its total bonus depreciation deductions to be claimed in its 2012 federal income tax return will be approximately $415 million ($114 million for IPL, $203 million for WPL and $98 million for Resources).

Carryforwards - At September 30, 2012, tax carryforwards and associated deferred tax assets and expiration dates were estimated as follows (in millions):

Alliant Energy	Carryforward Amount	Deferred Tax Assets	Earliest Expiration Date
Federal net operating losses	$828	$284	2028
Federal net operating losses offset - uncertain tax positions	(55)	(19)	
State net operating losses	776	40	2014
State net operating losses offset - uncertain tax positions	(26)	(2)	
Federal tax credits	128	126	2022
		$429	

IPL	Carryforward Amount	Deferred Tax Assets	Earliest Expiration Date
Federal net operating losses	$354	$121	2028
Federal net operating losses offset - uncertain tax positions	(25)	(9)	
State net operating losses	170	9	2022
Federal tax credits	34	34	2022
		$155	

WPL	Carryforward Amount	Deferred Tax Assets	Earliest Expiration Date
Federal net operating losses	$379	$130	2028
Federal net operating losses offset - uncertain tax positions	(30)	(10)	
State net operating losses	183	10	2022
State net operating losses offset - uncertain tax positions	(26)	(2)	
Federal tax credits	36	35	2022
		$163	

Uncertain Tax Positions - In October 2012, the Joint Committee of Taxation finalized the audits of Alliant Energy's, IPL's and WPL's federal income tax returns for calendar years 2005 through 2009. The completion of these audits also finalized the deductions for the repairs expenditures change in method of accounting included in Alliant Energy's, IPL's and WPL's federal income tax returns for calendar years 2008 through 2010. With the completion of these audits in the fourth quarter of 2012, Alliant Energy, IPL and WPL expect to reduce their uncertain tax positions related to the repairs expenditures change in method of accounting. The reduction of

these uncertain tax positions is not expected to have a material impact on effective tax rates for continuing operations for Alliant Energy, IPL and WPL in the fourth quarter of 2012.

IPL [Member]

Income Tax [Line Items]

Income Taxes

INCOME TAXES

Income Tax Rates - The provision for income taxes for earnings from continuing operations is based on an estimated annual effective income tax rate that excludes the impact of significant unusual or infrequently occurring items, discontinued operations or extraordinary items. The effective income tax rates for Alliant Energy, IPL and WPL differ from the federal statutory rate of 35% generally due to effects of enacted tax legislation, utility rate-making, including the tax benefit rider, tax credits, state income taxes and certain non-deductible expenses. Changes in state apportionment rates caused by the planned sale of Alliant Energy's RMT business also impacted the effective income tax rates for the nine months ended September 30, 2012 for Alliant Energy, IPL and WPL. The effective income tax rates shown in the following table for the three and nine months ended September 30 were computed by dividing income tax expense (benefit) by income from continuing operations before income taxes.

	Three Months		Nine Months	
	2012	2011	**2012**	2011
Alliant Energy	**20.4%**	23.5%	**24.0%**	16.6%
IPL	**(12.6%)**	(3.3%)	**(5.6%)**	(1.7%)
WPL	**35.5%**	34.4%	**37.7%**	33.0%

State Apportionment - Alliant Energy, IPL and WPL utilize state apportionment projections to record their deferred tax assets and liabilities each reporting period. Deferred tax assets and liabilities for temporary differences between the tax basis of assets and liabilities and the amounts reported in the condensed consolidated financial statements are recorded utilizing currently enacted tax rates and estimates of future state apportionment rates expected to be in effect at the time the temporary differences reverse. These state apportionment projections are most significantly impacted by the estimated amount of revenues expected in the future from each state jurisdiction for Alliant Energy's consolidated tax group, including both its regulated operations and its non-regulated operations. In the first quarter of 2012, Alliant Energy, IPL and WPL recorded $15.2 million, $8.1 million and $7.0 million, respectively, of deferred income tax expense due to changes in state apportionment projections caused by the planned sale of Alliant Energy's RMT business. These income tax expense amounts recognized in the first quarter of 2012 increased Alliant Energy's, IPL's and WPL's effective income tax rates for continuing operations for the nine months ended September 30, 2012 by 4.3%, 6.9% and 3.5%, respectively.

IPL's Electric Tax Benefit Rider - In January 2011, the IUB approved an electric tax benefit rider proposed by IPL, which utilizes tax-related regulatory liabilities to credit bills of Iowa retail electric customers beginning in February 2011 to help offset the impact of recent rate increases on such customers. These regulatory liabilities are related to tax benefits from tax accounting method changes for repairs, mixed service costs and allocation of insurance proceeds from the floods in 2008. Alliant Energy's and IPL's effective income tax rates for the three and nine months ended September 30, 2012 and 2011 include the impact of reducing income tax expense with offsetting reductions to regulatory liabilities as a result of implementing the electric tax benefit rider. Tax benefit rider-related regulatory liabilities of $23 million and $63 million for the three and nine months ended September 30, 2012, and $20 million and $44 million for the three and nine months ended September 30, 2011, respectively, were used to credit IPL's Iowa retail electric customers' bills. The tax impacts of the electric tax benefit rider are currently expected to decrease Alliant Energy's and IPL's 2012 annual effective income tax rates for continuing operations by 11.0% and 34.5%, respectively. The tax impacts of the electric tax benefit rider decreased Alliant Energy's effective income tax rates for continuing operations by 9.2% and 8.9% for the three and nine months ended September 30, 2011, respectively, and decreased IPL's

effective income tax rates by 26.5% and 25.4% for the three and nine months ended September 30, 2011, respectively.

Production Tax Credits - Alliant Energy has three wind projects that are currently generating production tax credits: WPL's 68 MW Cedar Ridge wind project, which began generating electricity in late 2008; IPL's 200 MW Whispering Willow - East wind project, which began generating electricity in late 2009; and WPL's 200 MW Bent Tree - Phase I wind project, which began generating electricity in late 2010. For the three and nine months ended September 30, production tax credits (net of state tax impacts) resulting from these wind projects were as follows (in millions):

	Three Months		Nine Months	
	2012	2011	**2012**	2011
Cedar Ridge (WPL)	**$0.7**	$0.6	**$3.0**	$3.2
Bent Tree - Phase I (WPL)	**1.8**	1.4	**6.0**	6.7
Subtotal (WPL)	**2.5**	2.0	**9.0**	9.9
Whispering Willow - East (IPL)	**2.0**	1.8	**8.7**	8.2
	$4.5	$3.8	**$17.7**	$18.1

Effect of Rate-making on Property-related Differences - Alliant Energy's and IPL's income tax expense and benefits are impacted by certain property-related differences at IPL for which deferred tax is not recognized in the income statement pursuant to Iowa rate-making principles. The primary factor contributing to the increase in the current tax benefits recorded for the effect of rate-making on property-related differences is related to repair expenditures and the allocation of mixed service costs at IPL in 2012. The Internal Revenue Service (IRS) audit process was completed for allocation of mixed service costs with the income tax return for calendar year 2010 and repairs expenditures with the income tax return for calendar year 2011. The tax benefits and expenses from the change in accounting method for allocation of mixed service costs subsequent to 2010 and the tax benefits and expenses from the change in accounting method for repairs expenditures subsequent to 2011 are being recorded consistent with general Iowa rate-making principles, which impact income tax expense and benefits at Alliant Energy and IPL.

Wisconsin Tax Legislation - In June 2011, the 2011 Wisconsin Act 32 (Act 32) was enacted. The most significant provision of Act 32 for Alliant Energy authorizes combined groups to share net operating loss carryforwards that were incurred by group members prior to January 1, 2009 and utilize these shared net operating losses over 20 years beginning after December 31, 2011. Based on this provision of Act 32, Alliant Energy anticipated its Wisconsin combined group will be able to fully utilize $368 million of Wisconsin net operating losses incurred by Alliant Energy and Resources prior to January 1, 2009 to offset future taxable income and therefore reversed previously recorded deferred tax asset valuation allowances related to state net operating loss carryforwards of $19 million in the second quarter of 2011. The income tax benefits recognized in the second quarter of 2011 from Act 32 decreased Alliant Energy's effective income tax rate for continuing operations by 5.8% for the nine months ended September 30, 2011.

Deferred Tax Assets and Liabilities - For the nine months ended September 30, 2012, Alliant Energy's, IPL's and WPL's current deferred tax assets increased $67.2 million, $22.4 million and $44.3 million, respectively, and Alliant Energy's, IPL's and WPL's non-current deferred tax liabilities increased $244.5 million, $102.5 million and $136.8 million, respectively. These increases were primarily due to a transfer of deferred tax assets from non-current to current caused by an increase in the amount of federal and state net operating loss carryforwards expected to be utilized during the next 12 months. The increase in non-current deferred tax liabilities was also due to property-related temporary differences recorded during the nine months ended September 30, 2012 from bonus depreciation deductions available in 2012.

Bonus Depreciation Deductions - In 2010, the Small Business Jobs Act of 2010 (SBJA) and the Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010 (the Act) were enacted. The most significant provisions of the SBJA and the Act for Alliant Energy, IPL and WPL are related to the extension of bonus depreciation deductions for certain expenditures for property that are placed in service through December 31, 2012. Based on capital projects expected to be placed into service in 2012, Alliant Energy currently estimates its total bonus depreciation deductions to be claimed in its 2012 federal income tax return will be approximately $415 million ($114 million for IPL, $203 million for WPL and $98 million for Resources).

Carryforwards - At September 30, 2012, tax carryforwards and associated deferred tax assets and expiration dates were estimated as follows (in millions):

Alliant Energy	Carryforward Amount	Deferred Tax Assets	Earliest Expiration Date
Federal net operating losses	$828	$284	2028
Federal net operating losses offset - uncertain tax positions	(55)	(19)	
State net operating losses	776	40	2014
State net operating losses offset - uncertain tax positions	(26)	(2)	
Federal tax credits	128	126	2022
		$429	

IPL	Carryforward Amount	Deferred Tax Assets	Earliest Expiration Date
Federal net operating losses	$354	$121	2028
Federal net operating losses offset - uncertain tax positions	(25)	(9)	
State net operating losses	170	9	2022
Federal tax credits	34	34	2022
		$155	

WPL	Carryforward Amount	Deferred Tax Assets	Earliest Expiration Date
Federal net operating losses	$379	$130	2028
Federal net operating losses offset - uncertain tax positions	(30)	(10)	
State net operating losses	183	10	2022
State net operating losses offset - uncertain tax positions	(26)	(2)	
Federal tax credits	36	35	2022
		$163	

Uncertain Tax Positions - In October 2012, the Joint Committee of Taxation finalized the audits of Alliant Energy's, IPL's and WPL's federal income tax returns for calendar years 2005 through 2009. The completion of these audits also finalized the deductions for the repairs expenditures change in method of accounting included in Alliant Energy's, IPL's and WPL's federal income tax returns for calendar years 2008 through 2010. With the completion of these audits in the fourth quarter of 2012, Alliant Energy, IPL and WPL expect to reduce their uncertain tax positions related to the repairs expenditures change in method of accounting. The reduction of

these uncertain tax positions is not expected to have a material impact on effective tax rates for continuing operations for Alliant Energy, IPL and WPL in the fourth quarter of 2012.

WPL [Member]

Income Tax [Line Items]

Income Taxes

INCOME TAXES

Income Tax Rates - The provision for income taxes for earnings from continuing operations is based on an estimated annual effective income tax rate that excludes the impact of significant unusual or infrequently occurring items, discontinued operations or extraordinary items. The effective income tax rates for Alliant Energy, IPL and WPL differ from the federal statutory rate of 35% generally due to effects of enacted tax legislation, utility rate-making, including the tax benefit rider, tax credits, state income taxes and certain non-deductible expenses. Changes in state apportionment rates caused by the planned sale of Alliant Energy's RMT business also impacted the effective income tax rates for the nine months ended September 30, 2012 for Alliant Energy, IPL and WPL. The effective income tax rates shown in the following table for the three and nine months ended September 30 were computed by dividing income tax expense (benefit) by income from continuing operations before income taxes.

	Three Months		Nine Months	
	2012	2011	**2012**	2011
Alliant Energy	**20.4%**	23.5%	**24.0%**	16.6%
IPL	**(12.6%)**	(3.3%)	**(5.6%)**	(1.7%)
WPL	**35.5%**	34.4%	**37.7%**	33.0%

State Apportionment - Alliant Energy, IPL and WPL utilize state apportionment projections to record their deferred tax assets and liabilities each reporting period. Deferred tax assets and liabilities for temporary differences between the tax basis of assets and liabilities and the amounts reported in the condensed consolidated financial statements are recorded utilizing currently enacted tax rates and estimates of future state apportionment rates expected to be in effect at the time the temporary differences reverse. These state apportionment projections are most significantly impacted by the estimated amount of revenues expected in the future from each state jurisdiction for Alliant Energy's consolidated tax group, including both its regulated operations and its non-regulated operations. In the first quarter of 2012, Alliant Energy, IPL and WPL recorded $15.2 million, $8.1 million and $7.0 million, respectively, of deferred income tax expense due to changes in state apportionment projections caused by the planned sale of Alliant Energy's RMT business. These income tax expense amounts recognized in the first quarter of 2012 increased Alliant Energy's, IPL's and WPL's effective income tax rates for continuing operations for the nine months ended September 30, 2012 by 4.3%, 6.9% and 3.5%, respectively.

IPL's Electric Tax Benefit Rider - In January 2011, the IUB approved an electric tax benefit rider proposed by IPL, which utilizes tax-related regulatory liabilities to credit bills of Iowa retail electric customers beginning in February 2011 to help offset the impact of recent rate increases on such customers. These regulatory liabilities are related to tax benefits from tax accounting method changes for repairs, mixed service costs and allocation of insurance proceeds from the floods in 2008. Alliant Energy's and IPL's effective income tax rates for the three and nine months ended September 30, 2012 and 2011 include the impact of reducing income tax expense with offsetting reductions to regulatory liabilities as a result of implementing the electric tax benefit rider. Tax benefit rider-related regulatory liabilities of $23 million and $63 million for the three and nine months ended September 30, 2012, and $20 million and $44 million for the three and nine months ended September 30, 2011, respectively, were used to credit IPL's Iowa retail electric customers' bills. The tax impacts of the electric tax benefit rider are currently expected to decrease Alliant Energy's and IPL's 2012 annual effective income tax rates for continuing operations by 11.0% and 34.5%, respectively. The tax impacts of the electric tax benefit rider decreased Alliant Energy's effective income tax rates for continuing operations by 9.2% and 8.9% for the three and nine months ended September 30, 2011, respectively, and decreased IPL's

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these uncertain tax positions is not expected to have a material impact on effective tax rates for continuing operations for Alliant Energy, IPL and WPL in the fourth quarter of 2012.

Benefit Plans (Disclosure Of Other Stock Option Activity) (Details) (USD $) In Millions, unless otherwise specified	3 Months Ended		9 Months Ended	
	Sep. 30, 2012	Sep. 30, 2011	Sep. 30, 2012	Sep. 30, 2011
Compensation and Retirement Disclosure [Abstract]				
Cash received from stock options exercised	$ 0.2	$ 0.1	$ 0.9	$ 1.7
Aggregate intrinsic value of stock options exercised	0.3	0	0.8	0.8
Income tax benefit from the exercise of stock options	$ 0.1	$ 0	$ 0.3	$ 0.3

Receivables (Narrative) (Details) (IPL [Member], USD $) In Millions, unless otherwise specified	Sep. 30, 2012	Dec. 31, 2011	3 Months Ended Sep. 30, 2012 Maximum [Member]	3 Months Ended Sep. 30, 2011 Maximum [Member]	9 Months Ended Sep. 30, 2012 Maximum [Member]	9 Months Ended Sep. 30, 2011 Maximum [Member]	Sep. 30, 2012 Maximum [Member] March 2012 Through March 2014 [Member]
Accounts, Notes, Loans and Financing Receivable [Line Items]							
Cash proceeds to be received from third-party			$ 150.0	$ 160.0	$ 160.0	$ 160.0	$ 180.0
Receivables sold	$ 210.9	$ 195.3					

Debt (Tables)	9 Months Ended Sep. 30, 2012

Debt Disclosure [Abstract]

Credit Facilities

Information regarding commercial paper issued under Alliant Energy's, IPL's and WPL's credit facilities classified as short-term debt was as follows (dollars in millions):

September 30, 2012	Alliant Energy (Consolidated)	Parent Company	IPL	WPL
Commercial paper:				
Amount outstanding	$70.4	$70.4	$—	$—
Remaining maturity	1 day	1 day	N/A	N/A
Interest rates	0.4%	0.4%	N/A	N/A
Available credit facility capacity (a)	$879.6	$229.6	$250.0	$400.0

Other Short-Term Borrowings

	Alliant Energy		IPL		WPL	
Three Months Ended September 30	**2012**	2011	**2012**	2011	**2012**	2011
Maximum amount outstanding (based on daily outstanding balances)	**$185.3**	$22.1	**$19.5**	$18.0	**$35.6**	$—
Average amount outstanding (based on daily outstanding balances)	**$133.0**	$2.6	**$1.3**	$1.7	**$11.9**	$—
Weighted average interest rates	**0.4%**	0.4%	**0.4%**	0.3%	**0.3%**	N/A
Nine Months Ended September 30						
Maximum amount outstanding (based on daily outstanding balances)	**$185.3**	$96.5	**$35.4**	$54.4	**$35.6**	$96.5
Average amount outstanding (based on daily outstanding balances)	**$100.2**	$28.7	**$7.2**	$7.1	**$13.3**	$23.0
Weighted average interest rates	**0.4%**	0.3%	**0.4%**	0.3%	**0.3%**	0.3%

(a) Alliant Energy's and IPL's available credit facility capacities reflect outstanding commercial paper classified as both short- and long-term debt at September 30, 2012. Refer to Note 7(b) for further discussion of $50 million of commercial paper outstanding at September 30, 2012 classified as long-term debt.

Common Equity (Tables)	9 Months Ended Sep. 30, 2012
Stockholders' Equity Note [Abstract]	
Common Share Activity	A summary of Alliant Energy’s common stock activity during the nine months ended September 30, 2012 was as follows:

Shares outstanding, January 1	111,018,821
Equity incentive plans (Note 5(b))	20,195
Other (a)	(51,616)
Shares outstanding, September 30	110,987,400

(a) Includes shares transferred from employees to Alliant Energy to satisfy tax withholding requirements in connection with the vesting of certain restricted stock under the equity incentive plans.

Benefit Plans (Recognized Compensation Expense And Income Tax Benefits) (Details) (USD $) In Millions, unless otherwise specified	3 Months Ended		9 Months Ended	
	Sep. 30, 2012	Sep. 30, 2011	Sep. 30, 2012	Sep. 30, 2011
Alliant Energy [Member]				
Compensation expense	$ 0.1	$ 0.1	$ 3.8	$ 4.9
Income tax benefits	0	0.1	1.5	2.0
IPL [Member]				
Compensation expense	0.1	0.1	2.0	2.7
Income tax benefits	0	0.1	0.8	1.1
WPL [Member]				
Compensation expense	0.1	0.1	1.7	2.0
Income tax benefits	$ 0.1	$ 0	$ 0.7	$ 0.8

Receivables (Maximum And Average Outstanding Cash Proceeds) (Details) (IPL [Member], USD $) In Millions, unless otherwise specified	3 Months Ended		9 Months Ended	
	Sep. 30, 2012	Sep. 30, 2011	Sep. 30, 2012	Sep. 30, 2011
Accounts, Notes, Loans and Financing Receivable [Line Items]				
Costs incurred	$ 0.4	$ 0.3	$ 1.1	$ 1.1
Maximum [Member]				
Accounts, Notes, Loans and Financing Receivable [Line Items]				
Outstanding aggregate cash proceeds (based on daily outstanding balances)	150.0	160.0	160.0	160.0
Average [Member]				
Accounts, Notes, Loans and Financing Receivable [Line Items]				
Outstanding aggregate cash proceeds (based on daily outstanding balances)	$ 95.0	$ 125.4	$ 124.2	$ 114.0

Investments (Tables)

9 Months Ended Sep. 30, 2012

Investments [Abstract]

Unconsolidated Equity Investments

Equity (income) loss from Alliant Energy's and WPL's unconsolidated investments accounted for under the equity method of accounting for the three and nine months ended September 30 was as follows (in millions):

	Alliant Energy				WPL			
	Three Months		Nine Months		Three Months		Nine Months	
	2012	2011	**2012**	2011	**2012**	2011	**2012**	2011
American Transmission Company LLC (ATC)	**($10.4)**	($9.7)	**($30.6)**	($28.2)	**($10.4)**	($9.7)	**($30.6)**	($28.2)
Other	**—**	(0.4)	**0.2**	(1.4)	**(0.1)**	(0.1)	**(0.6)**	(0.7)
	($10.4)	($10.1)	**($30.4)**	($29.6)	**($10.5)**	($9.8)	**($31.2)**	($28.9)

Summary Financial Information

Summary financial information from the unaudited financial statements of ATC for the three and nine months ended September 30 was as follows (in millions):

	Three Months		Nine Months	
	2012	2011	**2012**	2011
Operating revenues	**$150.3**	$142.8	**$450.1**	$420.6
Operating income	**81.5**	76.4	**240.0**	228.1
Net income	**60.5**	56.6	**177.9**	166.5

Fair Value Measurements (Tables)	**9 Months Ended Sep. 30, 2012**
Fair Value Disclosures [Abstract]	
Fair Value Of Financial Instruments	Carrying amounts and the related estimated fair values of other financial instruments were as follows (in millions):

	Alliant Energy		IPL		WPL	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value
September 30, 2012						
Assets:						
Money market fund investments	**$13.6**	**$13.6**	**$1.1**	**$1.1**	**$12.5**	**$12.5**
Derivative assets (Note 10)	**46.5**	**46.5**	**28.1**	**28.1**	**18.4**	**18.4**
Deferred proceeds (sales of receivables) (Note 3)	**153.9**	**153.9**	**153.9**	**153.9**	**—**	**—**
Capitalization and liabilities:						
Long-term debt (including current maturities) (Note 7(b))	**2,829.5**	**3,598.7**	**1,359.3**	**1,696.1**	**1,082.5**	**1,492.4**
Cumulative preferred stock of subsidiaries	**205.1**	**215.6**	**145.1**	**154.8**	**60.0**	**60.8**
Derivative liabilities (Note 10)	**57.3**	**57.3**	**22.8**	**22.8**	**34.5**	**34.5**

	Alliant Energy		IPL		WPL	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value
December 31, 2011						
Assets:						
Derivative assets (Note 10)	$15.7	$15.7	$10.6	$10.6	$5.1	$5.1
Deferred proceeds (sales of receivables) (Note 3)	53.7	53.7	53.7	53.7	—	—
Capitalization and liabilities:						
Long-term debt (including current maturities) (Note 7(b))	2,704.5	3,325.3	1,309.0	1,560.4	1,082.2	1,439.0
Cumulative preferred stock of subsidiaries	205.1	222.5	145.1	164.3	60.0	58.2
Derivative liabilities (Note 10)	78.0	78.0	33.6	33.6	44.4	44.4

Recurring Fair Value Measurements

Items subject to fair value measurement disclosure requirements were as follows (Not Applicable (N/A); in millions):

Alliant Energy	**September 30, 2012**				December 31, 2011			
	Fair Value	**Level 1**	**Level 2**	**Level 3**	Fair Value	Level 1	Level 2	Level 3
Assets:								
Money market fund investments	**$13.6**	**$13.6**	**$—**	**$—**	$—	$—	$—	$—
Derivatives - commodity contracts	**46.5**	**—**	**11.9**	**34.6**	15.7	—	3.4	12.3
Deferred proceeds	**153.9**	**—**	**—**	**153.9**	53.7	—	—	53.7

Capitalization and liabilities:								
Long-term debt (including current maturities)	**3,598.7**	**—**	**3,598.2**	**0.5**	N/A	N/A	N/A	N/A
Cumulative preferred stock of subsidiaries	**215.6**	**165.2**	**50.4**	**—**	N/A	N/A	N/A	N/A
Derivatives - commodity contracts	**57.3**	**—**	**40.3**	**17.0**	78.0	—	64.8	13.2

IPL	**September 30, 2012**				December 31, 2011			
	Fair Value	**Level 1**	**Level 2**	**Level 3**	Fair Value	Level 1	Level 2	Level 3
Assets:								
Money market fund investments	**$1.1**	**$1.1**	**$—**	**$—**	$—	$—	$—	$—
Derivatives - commodity contracts	**28.1**	**—**	**8.1**	**20.0**	10.6	—	1.3	9.3
Deferred proceeds	**153.9**	**—**	**—**	**153.9**	53.7	—	—	53.7
Capitalization and liabilities:								
Long-term debt	**1,696.1**	**—**	**1,696.1**	**—**	N/A	N/A	N/A	N/A
Cumulative preferred stock	**154.8**	**154.8**	**—**	**—**	N/A	N/A	N/A	N/A
Derivatives - commodity contracts	**22.8**	**—**	**18.3**	**4.5**	33.6	—	28.6	5.0

WPL	**September 30, 2012**				December 31, 2011			
	Fair Value	**Level 1**	**Level 2**	**Level 3**	Fair Value	Level 1	Level 2	Level 3
Assets:								
Money market fund investments	**$12.5**	**$12.5**	**$—**	**$—**	$—	$—	$—	$—
Derivatives - commodity contracts	**18.4**	**—**	**3.8**	**14.6**	5.1	—	2.1	3.0
Capitalization and liabilities:								
Long-term debt	**1,492.4**	**—**	**1,492.4**	**—**	N/A	N/A	N/A	N/A
Cumulative preferred stock	**60.8**	**10.4**	**50.4**	**—**	N/A	N/A	N/A	N/A
Derivatives - commodity contracts	**34.5**	**—**	**22.0**	**12.5**	44.4	—	36.2	8.2

Fair Value Measurements Using Significant Unobservable Inputs

Information for fair value measurements using significant unobservable inputs (Level 3 inputs) for the three and nine months ended September 30 was as follows (in millions):

Alliant Energy	Derivative Assets and (Liabilities), net					
	Commodity Contracts		Foreign Contracts		Deferred Proceeds	
Three Months Ended September 30	**2012**	2011	**2012**	2011	**2012**	2011
Beginning balance, July 1	**$18.8**	$18.1	**$—**	$2.1	**$81.7**	$66.4
Total net losses (realized/unrealized) included in changes in net assets (a)	**(2.3)**	(0.1)	**—**	—	**—**	—

Transfers into Level 3 (b)	**(0.4)**	—	**—**	—	**—**	—
Transfers out of Level 3 (c)	**9.3**	—	**—**	—	**—**	—
Settlements (d)	**(7.8)**	(6.1)	**—**	(1.7)	**72.2**	21.0
Ending balance, September 30	**$17.6**	$11.9	**$—**	$0.4	**$153.9**	$87.4
The amount of total net losses for the period included in changes in net assets attributable to the change in unrealized losses relating to assets and liabilities held at September 30 (a)	**($0.7)**	($0.1)	**$—**	$—	**$—**	$—

Alliant Energy	Derivative Assets and (Liabilities), net					
	Commodity Contracts		Foreign Contracts		Deferred Proceeds	
Nine Months Ended September 30	**2012**	2011	**2012**	2011	**2012**	2011
Beginning balance, January 1	**($0.9)**	$2.8	**$—**	$4.7	**$53.7**	$152.9
Total net losses (realized/unrealized) included in changes in net assets (a)	**(8.3)**	—	**—**	—	**—**	—
Transfers into Level 3 (b)	**(1.7)**	0.2	**—**	—	**—**	—
Transfers out of Level 3 (c)	**8.3**	—	**—**	—	**—**	—
Purchases	**35.8**	21.8	**—**	—	**—**	—
Settlements (d)	**(15.6)**	(12.9)	**—**	(4.3)	**100.2**	(65.5)
Ending balance, September 30	**$17.6**	$11.9	**$—**	$0.4	**$153.9**	$87.4
The amount of total net losses for the period included in changes in net assets attributable to the change in unrealized losses relating to assets and liabilities held at September 30 (a)	**($4.4)**	$—	**$—**	$—	**$—**	$—

IPL	Derivative Assets and (Liabilities), net					
	Commodity Contracts		Foreign Contracts		Deferred Proceeds	
Three Months Ended September 30	**2012**	2011	**2012**	2011	**2012**	2011
Beginning balance, July 1	**$14.1**	$17.5	**$—**	$—	**$81.7**	$66.4
Total net losses (realized/unrealized) included in changes in net assets (a)	**(0.2)**	(0.1)	**—**	—	**—**	—
Transfers out of Level 3 (c)	**7.4**	—	**—**	—	**—**	—
Settlements (d)	**(5.8)**	(5.0)	**—**	—	**72.2**	21.0
Ending balance, September 30	**$15.5**	$12.4	**$—**	$—	**$153.9**	$87.4
The amount of total net gains (losses) for the period included in changes in net assets attributable to the change in unrealized gains (losses) relating to assets and liabilities held at September 30 (a)	**$1.4**	($0.1)	**$—**	$—	**$—**	$—

IPL	Derivative Assets and (Liabilities), net					
	Commodity Contracts		Foreign Contracts		Deferred Proceeds	
Nine Months Ended September 30	**2012**	2011	**2012**	2011	**2012**	2011
Beginning balance, January 1	**$4.3**	$4.3	**$—**	$4.8	**$53.7**	$152.9

Total net gains (losses) (realized/ unrealized) included in changes in net assets (a)	**(4.8)**	0.4	**—**	—	**—**	—
Transfers into Level 3 (b)	**(1.1)**	—	**—**	—	**—**	—
Transfers out of Level 3 (c)	**2.4**	—	**—**	—	**—**	—
Purchases	**26.8**	18.1	**—**	—	**—**	—
Sales (e)	**—**	—	**—**	(2.1)	**—**	—
Settlements (d)	**(12.1)**	(10.4)	**—**	(2.7)	**100.2**	(65.5)
Ending balance, September 30	**$15.5**	$12.4	**$—**	$—	**$153.9**	$87.4
The amount of total net gains (losses) for the period included in changes in net assets attributable to the change in unrealized gains (losses) relating to assets and liabilities held at September 30 (a)	**($0.7)**	$0.4	**$—**	$—	**$—**	$—

WPL	Derivative Assets and (Liabilities), net			
	Commodity Contracts		Foreign Contracts	
Three Months Ended September 30	**2012**	2011	**2012**	2011
Beginning balance, July 1	**$4.7**	$0.6	**$—**	$—
Total net losses (realized/unrealized) included in changes in net assets (a)	**(2.1)**	—	**—**	—
Transfers into Level 3 (b)	**(0.4)**	—	**—**	—
Transfers out of Level 3 (c)	**1.9**	—	**—**	—
Settlements	**(2.0)**	(1.1)	**—**	—
Ending balance, September 30	**$2.1**	($0.5)	**$—**	$—
The amount of total net losses for the period included in changes in net assets attributable to the change in unrealized losses relating to assets and liabilities held at September 30 (a)	**($2.1)**	$—	**$—**	$—

WPL	Derivative Assets and (Liabilities), net			
	Commodity Contracts		Foreign Contracts	
Nine Months Ended September 30	**2012**	2011	**2012**	2011
Beginning balance, January 1	**($5.2)**	($1.5)	**$—**	($0.1)
Total net losses (realized/unrealized) included in changes in net assets (a)	**(3.5)**	(0.4)	**—**	—
Transfers into Level 3 (b)	**(0.6)**	0.2	**—**	—
Transfers out of Level 3 (c)	**5.9**	—	**—**	—
Purchases	**9.0**	3.7	**—**	—
Settlements	**(3.5)**	(2.5)	**—**	0.1
Ending balance, September 30	**$2.1**	($0.5)	**$—**	$—
The amount of total net losses for the period included in changes in net assets attributable to the change in unrealized losses relating to assets and liabilities held at September 30 (a)	**($3.7)**	($0.4)	**$—**	$—

(a) Gains and losses related to derivative assets and derivative liabilities are recorded in "Regulatory assets" and "Regulatory liabilities" on the Condensed Consolidated Balance Sheets.
(b) Markets for similar assets and liabilities became inactive and observable market inputs became unavailable for transfers into Level 3. The transfers were valued as of the beginning of the period.
(c) Observable market inputs became available for certain commodity contracts previously classified as Level 3 for transfers out of Level 3. The transfers were valued as of the beginning of the period.
(d) Settlements related to deferred proceeds are due to the change in the carrying amount of receivables sold less the allowance for doubtful accounts associated with the receivables sold and cash proceeds received from the receivables sold.
(e) The foreign exchange contract was transferred from IPL to Resources in connection with the sale of wind project assets in the second quarter of 2011.

Receivables	9 Months Ended Sep. 30, 2012
Accounts, Notes, Loans and Financing Receivable [Line Items]	
Receivables	

RECEIVABLES

Sales of Accounts Receivable - IPL maintains a Receivables Purchase and Sale Agreement (Agreement) whereby it may sell its customer accounts receivables, unbilled revenues and certain other accounts receivables to a third-party financial institution through wholly-owned and consolidated special purpose entities. In March 2012, IPL extended through March 2014 the purchase commitment from the third-party financial institution to which it sells its receivables. In exchange for the receivables sold, IPL receives cash proceeds from the third-party financial institution (based on seasonal limits up to $180 million), and deferred proceeds recorded in "Accounts receivable" on Alliant Energy's and IPL's Condensed Consolidated Balance Sheets.

As of September 30, 2012 and December 31, 2011, IPL sold $210.9 million and $195.3 million aggregate amounts of receivables, respectively. IPL's maximum and average outstanding cash proceeds, and costs incurred related to the sales of accounts receivable program for the three and nine months ended September 30 were as follows (in millions):

	Three Months		Nine Months	
	2012	2011	**2012**	2011
Maximum outstanding aggregate cash proceeds (based on daily outstanding balances)	**$150.0**	$160.0	**$160.0**	$160.0
Average outstanding aggregate cash proceeds (based on daily outstanding balances)	**95.0**	125.4	**124.2**	114.0
Costs incurred	**0.4**	0.3	**1.1**	1.1

The attributes of IPL's receivables sold under the Agreement were as follows (in millions):

	September 30, 2012	December 31, 2011
Customer accounts receivable	**$137.9**	$122.4
Unbilled utility revenues	**64.7**	65.4
Other receivables	**8.3**	7.5
Receivables sold	**210.9**	195.3
Less: cash proceeds (a)	**55.0**	140.0
Deferred proceeds	**155.9**	55.3
Less: allowance for doubtful accounts	**2.0**	1.6
Fair value of deferred proceeds	**$153.9**	$53.7
Outstanding receivables past due	**$16.6**	$15.9

(a) Changes in cash proceeds for the nine months ended September 30, 2012 are recorded in "Sales of accounts receivable" in operating activities in Alliant Energy's and IPL's Condensed Consolidated Statements of Cash Flows.

Additional attributes of IPL's receivables sold under the Agreement for the three and nine months ended September 30 were as follows (in millions):

	Three Months		Nine Months	
	2012	2011	**2012**	2011
Collections reinvested in receivables	**$522.9**	$482.3	**$1,334.7**	$1,367.8
Credit losses, net of recoveries	**3.0**	3.4	**7.3**	7.9

IPL [Member]

[Accounts, Notes, Loans and Financing Receivable [Line Items]]

[Receivables]

RECEIVABLES

Sales of Accounts Receivable - IPL maintains a Receivables Purchase and Sale Agreement (Agreement) whereby it may sell its customer accounts receivables, unbilled revenues and certain other accounts receivables to a third-party financial institution through wholly-owned and consolidated special purpose entities. In March 2012, IPL extended through March 2014 the purchase commitment from the third-party financial institution to which it sells its receivables. In exchange for the receivables sold, IPL receives cash proceeds from the third-party financial institution (based on seasonal limits up to $180 million), and deferred proceeds recorded in "Accounts receivable" on Alliant Energy's and IPL's Condensed Consolidated Balance Sheets.

As of September 30, 2012 and December 31, 2011, IPL sold $210.9 million and $195.3 million aggregate amounts of receivables, respectively. IPL's maximum and average outstanding cash proceeds, and costs incurred related to the sales of accounts receivable program for the three and nine months ended September 30 were as follows (in millions):

	Three Months		Nine Months	
	2012	2011	**2012**	2011
Maximum outstanding aggregate cash proceeds (based on daily outstanding balances)	**$150.0**	$160.0	**$160.0**	$160.0
Average outstanding aggregate cash proceeds (based on daily outstanding balances)	**95.0**	125.4	**124.2**	114.0
Costs incurred	**0.4**	0.3	**1.1**	1.1

The attributes of IPL's receivables sold under the Agreement were as follows (in millions):

	September 30, 2012	December 31, 2011
Customer accounts receivable	**$137.9**	$122.4
Unbilled utility revenues	**64.7**	65.4
Other receivables	**8.3**	7.5
Receivables sold	**210.9**	195.3
Less: cash proceeds (a)	**55.0**	140.0
Deferred proceeds	**155.9**	55.3
Less: allowance for doubtful accounts	**2.0**	1.6
Fair value of deferred proceeds	**$153.9**	$53.7

Outstanding receivables past due	**$16.6**	$15.9

(a) Changes in cash proceeds for the nine months ended September 30, 2012 are recorded in "Sales of accounts receivable" in operating activities in Alliant Energy's and IPL's Condensed Consolidated Statements of Cash Flows.

Additional attributes of IPL's receivables sold under the Agreement for the three and nine months ended September 30 were as follows (in millions):

	Three Months		Nine Months	
	2012	2011	**2012**	2011
Collections reinvested in receivables	**$522.9**	$482.3	**$1,334.7**	$1,367.8
Credit losses, net of recoveries	**3.0**	3.4	**7.3**	7.9

Derivative Instruments (Tables)

9 Months Ended Sep. 30, 2012

Derivative Instruments and Hedging Activities Disclosure [Abstract]

Notional Amounts Of Derivative Instruments

As of September 30, 2012, notional amounts by delivery year related to outstanding swap contracts, option contracts, physical forward contracts, FTRs and coal contracts that were accounted for as commodity derivative instruments were as follows (units in thousands):

	2012	2013	2014	2015	Total
Alliant Energy					
Electricity (megawatt-hours (MWhs))	1,280	3,860	2,118	876	8,134
FTRs (MWs)	16	28	—	—	44
Natural gas (dekatherms (Dths))	26,070	44,899	6,410	—	77,379
Coal (tons)	—	956	981	561	2,498
IPL					
Electricity (MWhs)	786	1,978	366	—	3,130
FTRs (MWs)	8	15	—	—	23
Natural gas (Dths)	19,274	32,309	3,235	—	54,818
WPL					
Electricity (MWhs)	494	1,882	1,752	876	5,004
FTRs (MWs)	8	13	—	—	21
Natural gas (Dths)	6,796	12,590	3,175	—	22,561
Coal (tons)	—	956	981	561	2,498

Fair Value Of Financial Instruments

The fair values of current derivative assets were included in “Derivative assets,” non-current derivative assets were included in “Deferred charges and other,” current derivative liabilities were included in “Derivative liabilities” and non-current derivative liabilities were included in “Other long-term liabilities and deferred credits” on the Condensed Consolidated Balance Sheets as follows (in millions):

	Alliant Energy		IPL		WPL	
Commodity contracts	**September 30, 2012**	December 31, 2011	**September 30, 2012**	December 31, 2011	**September 30, 2012**	December 31, 2011
Current derivative assets	**$35.9**	$12.7	**$25.9**	$9.2	**$10.0**	$3.5
Non-current derivative assets	**10.6**	3.0	**2.2**	1.4	**8.4**	1.6
Current derivative liabilities	**37.8**	55.9	**17.9**	24.5	**19.9**	31.4
Non-current derivative liabilities	**19.5**	22.1	**4.9**	9.1	**14.6**	13.0

Gains And Losses From Derivative Instruments Not

Gains (losses) from commodity derivative instruments not designated as hedging instruments were recorded on the Condensed Consolidated Balance Sheets as follows (in millions):

Designated As Hedging Instruments

	Alliant Energy		IPL		WPL	
	2012	2011	**2012**	2011	**2012**	2011
Three Months Ended September 30						
Regulatory assets	**($6.3)**	($23.8)	**($0.1)**	($13.3)	**($6.2)**	($10.5)
Regulatory liabilities	**15.8**	3.7	**6.9**	2.2	**8.9**	1.5
Nine Months Ended September 30						
Regulatory assets	**(38.3)**	(33.1)	**(17.3)**	(18.7)	**(21.0)**	(14.4)
Regulatory liabilities	**21.3**	8.6	**11.3**	5.4	**10.0**	3.2

Discontinued Operations And Assets And Liabilities Held For Sale (Components Of Discontinued Operations In Condensed Consolidated Statements Of Income) (Details) (USD $) In Millions, unless otherwise specified	3 Months Ended		9 Months Ended	
	Sep. 30, 2012	Sep. 30, 2011	Sep. 30, 2012	Sep. 30, 2011
Income Statement, Balance Sheet and Additional Disclosures by Disposal Groups, Including Discontinued Operations [Line Items]				
Operating revenues	$ 94.5	$ 150.7	$ 243.0	$ 326.6
Operating expenses	91.7	175.0	246.6	346.0
Interest expense and other	0.2	(0.2)	0.4	(0.1)
Income (loss) before income taxes	2.6	(24.1)	(4.0)	(19.3)
Income tax expense (benefit)	0.9	(9.2)	(1.7)	(6.7)
Income (loss) from discontinued operations, net of tax	$ 1.7	$ (14.9)	$ (2.3)	$ (12.6)

Summary Of Significant Accounting Policies (Regulatory Assets) (Details) (USD $) In Millions, unless otherwise specified	Sep. 30, 2012	Dec. 31, 2011
Regulatory Assets [Line Items]		
Regulatory assets	$ 1,518.4	$ 1,495.0
IPL [Member]		
Regulatory Assets [Line Items]		
Regulatory assets	1,151.0	1,117.3
WPL [Member]		
Regulatory Assets [Line Items]		
Regulatory assets	367.4	377.7
Tax-related [Member]		
Regulatory Assets [Line Items]		
Regulatory assets	709.4	634.7
Tax-related [Member] | IPL [Member]		
Regulatory Assets [Line Items]		
Regulatory assets	686.2	614.6
Tax-related [Member] | WPL [Member]		
Regulatory Assets [Line Items]		
Regulatory assets	23.2	20.1
Pension and other postretirement benefits costs [Member]		
Regulatory Assets [Line Items]		
Regulatory assets	495.4	514.1
Pension and other postretirement benefits costs [Member] | IPL [Member]		
Regulatory Assets [Line Items]		
Regulatory assets	256.3	264.9
Pension and other postretirement benefits costs [Member] | WPL [Member]		
Regulatory Assets [Line Items]		
Regulatory assets	239.1	249.2
Asset retirement obligations [Member]		
Regulatory Assets [Line Items]		
Regulatory assets	57.8	65.9
Asset retirement obligations [Member] | IPL [Member]		
Regulatory Assets [Line Items]		
Regulatory assets	38.7	48.7
Asset retirement obligations [Member] | WPL [Member]		
Regulatory Assets [Line Items]		
Regulatory assets	19.1	17.2
Derivatives [Member]		
Regulatory Assets [Line Items]		
Regulatory assets	56.6	77.7

Derivatives [Member] | IPL [Member]		
Regulatory Assets [Line Items]		
Regulatory assets	22.6	33.5
Derivatives [Member] | WPL [Member]		
Regulatory Assets [Line Items]		
Regulatory assets	34.0	44.2
Environmental-related costs [Member]		
Regulatory Assets [Line Items]		
Regulatory assets	36.3	38.9
Environmental-related costs [Member] | IPL [Member]		
Regulatory Assets [Line Items]		
Regulatory assets	31.5	32.2
Environmental-related costs [Member] | WPL [Member]		
Regulatory Assets [Line Items]		
Regulatory assets	4.8	6.7
Emission allowances [Member]		
Regulatory Assets [Line Items]		
Regulatory assets	30.0	30.0
Emission allowances [Member] | IPL [Member]		
Regulatory Assets [Line Items]		
Regulatory assets	30.0	30.0
Emission allowances [Member] | WPL [Member]		
Regulatory Assets [Line Items]		
Regulatory assets	0	0
Debt redemption costs [Member]		
Regulatory Assets [Line Items]		
Regulatory assets	20.3	21.8
Debt redemption costs [Member] | IPL [Member]		
Regulatory Assets [Line Items]		
Regulatory assets	14.0	15.1
Debt redemption costs [Member] | WPL [Member]		
Regulatory Assets [Line Items]		
Regulatory assets	6.3	6.7
IPL's electric transmission service costs [Member]		
Regulatory Assets [Line Items]		
Regulatory assets	18.7	24.9
IPL's electric transmission service costs [Member] | IPL [Member]		
Regulatory Assets [Line Items]		
Regulatory assets	18.7	24.9
IPL's electric transmission service costs [Member] | WPL [Member]		
Regulatory Assets [Line Items]		
Regulatory assets	0	0
Proposed base-load projects costs [Member]		
Regulatory Assets [Line Items]		

Regulatory assets	16.0	21.5
Proposed base-load projects costs [Member] | IPL [Member]		
Regulatory Assets [Line Items]		
Regulatory assets	11.4	15.3
Proposed base-load projects costs [Member] | WPL [Member]		
Regulatory Assets [Line Items]		
Regulatory assets	4.6	6.2
Other [Member]		
Regulatory Assets [Line Items]		
Regulatory assets	77.9	65.5
Other [Member] | IPL [Member]		
Regulatory Assets [Line Items]		
Regulatory assets	41.6	38.1
Other [Member] | WPL [Member]		
Regulatory Assets [Line Items]		
Regulatory assets	$ 36.3	$ 27.4

Benefit Plans (Schedule Of Qualified And Non-Qualified Pension And Other Post Retirement Benefits Costs) (Details) (USD $) In Millions, unless otherwise specified	3 Months Ended Sep. 30, 2011 Corporate Service Allocation [Member] IPL [Member]	9 Months Ended Sep. 30, 2011 Corporate Service Allocation [Member] IPL [Member]	3 Months Ended Sep. 30, 2011 Corporate Service Allocation [Member] WPL [Member]	9 Months Ended Sep. 30, 2011 Corporate Service Allocation [Member] WPL [Member]	12 Months Ended Dec. 31, 2011 Defined Benefit Pension Plans [Member]	3 Months Ended Sep. 30, 2012 Defined Benefit Pension Plans [Member] IPL [Member]	3 Months Ended Sep. 30, 2011 Defined Benefit Pension Plans [Member] IPL [Member]	9 Months Ended Sep. 30, 2012 Defined Benefit Pension Plans [Member] IPL [Member]	9 Months Ended Sep. 30, 2011 Defined Benefit Pension Plans [Member] IPL [Member]	3 Months Ended Sep. 30, 2012 Defined Benefit Pension Plans [Member] WPL [Member]	3 Months Ended Sep. 30, 2011 Defined Benefit Pension Plans [Member] WPL [Member]	9 Months Ended Sep. 30, 2012 Defined Benefit Pension Plans [Member] WPL [Member]	9 Months Ended Sep. 30, 2011 Defined Benefit Pension Plans [Member] WPL [Member]
Defined Benefit Plan Disclosure [Line Items]													
Aggregate additional payments to certain plan participants	$ 0.2	$ 3.5	$ 0.3	$ 2.7	$ 10.0								
Benefits costs associated with Corporate Services employees						0.4 [2]	1.3 [2]	1.4 [2]	5.4 [2]	0.4 [2]	0.9 [2]	1.0 [2]	3.9 [2]
Settlement loss													

Benefit Plans (Schedule Of Qualified And Non-Qualified Pension And Other Post Retirement Benefits Costs) (Details) (USD $) In Millions, unless otherwise specified	3 Months Ended Sep. 30, 2012 Defined Benefit Pension Plans [Member] Alliant Energy Corporation [Member]	3 Months Ended Sep. 30, 2011 Defined Benefit Pension Plans [Member] Alliant Energy Corporation [Member]	9 Months Ended Sep. 30, 2012 Defined Benefit Pension Plans [Member] Alliant Energy Corporation [Member]	9 Months Ended Sep. 30, 2011 Defined Benefit Pension Plans [Member] Alliant Energy Corporation [Member]	3 Months Ended Sep. 30, 2012 Other Postretirement Benefits Costs [Member] IPL [Member]	3 Months Ended Sep. 30, 2011 Other Postretirement Benefits Costs [Member] IPL [Member]	9 Months Ended Sep. 30, 2012 Other Postretirement Benefits Costs [Member] IPL [Member]	9 Months Ended Sep. 30, 2011 Other Postretirement Benefits Costs [Member] IPL [Member]	3 Months Ended Sep. 30, 2012 Other Postretirement Benefits Costs [Member] WPL [Member]	3 Months Ended Sep. 30, 2011 Other Postretirement Benefits Costs [Member] WPL [Member]	9 Months Ended Sep. 30, 2012 Other Postretirement Benefits Costs [Member] WPL [Member]	9 Months Ended Sep. 30, 2011 Other Postretirement Benefits Costs [Member] WPL [Member]	3 Months Ended Sep. 30, 2012 Other Postretirement Benefits Costs [Member] Alliant Energy Corporation [Member]	3 Months Ended Sep. 30, 2011 Other Postretirement Benefits Costs [Member] Alliant Energy Corporation [Member]	9 Months Ended Sep. 30, 2012 Other Postretirement Benefits Costs [Member] Alliant Energy Corporation [Member]	9 Months Ended Sep. 30, 2011 Other Postretirement Benefits Costs [Member] Alliant Energy Corporation [Member]
Defined Benefit Plan Disclosure [Line Items]																
Aggregate additional payments to certain plan participants	$ 0 [1]	$ 1.3 [1]	$ 0 [1]	$ 10.2 [1]									$ 0 [1]	$ 0 [1]	$ 0 [1]	$ 0 [1]
Benefits costs associated with Corporate Services employees					0	0	0.1	0.4	0.1	(0.1)	0.1	0.2				
Settlement loss	$ 0	$ 1.1	$ 0	$ 1.1									$ 0	$ 0	$ 0	$ 0

Benefit Plans (Schedule Of Qualified And Non-Qualified Pension And Other Post Retirement Benefits Costs) (Details) (USD $) In Millions, unless otherwise specified	3 Months Ended Sep. 30, 2011 Cash Balance Plan [Member]	9 Months Ended Sep. 30, 2011 Cash Balance Plan [Member]	3 Months Ended Sep. 30, 2011 Cash Balance Plan [Member] IPL [Member]	9 Months Ended Sep. 30, 2011 Cash Balance Plan [Member] IPL [Member]	3 Months Ended Sep. 30, 2011 Cash Balance Plan [Member] WPL [Member]	9 Months Ended Sep. 30, 2011 Cash Balance Plan [Member] WPL [Member]	3 Months Ended Sep. 30, 2012 Directly assigned defined benefit pension plans [Member] IPL [Member]	3 Months Ended Sep. 30, 2011 Directly assigned defined benefit pension plans [Member] IPL [Member]	9 Months Ended Sep. 30, 2012 Directly assigned defined benefit pension plans [Member] IPL [Member]	9 Months Ended Sep. 30, 2011 Directly assigned defined benefit pension plans [Member] IPL [Member]	3 Months Ended Sep. 30, 2012 Directly assigned defined benefit pension plans [Member] WPL [Member]	3 Months Ended Sep. 30, 2011 Directly assigned defined benefit pension plans [Member] WPL [Member]	9 Months Ended Sep. 30, 2012 Directly assigned defined benefit pension plans [Member] WPL [Member]	9 Months Ended Sep. 30, 2011 Directly assigned defined benefit pension plans [Member] WPL [Member]
Defined Benefit Plan Disclosure [Line Items]														
Aggregate additional payments to certain plan participants	$ 1.3	$ 10.2	$ 0.8	$ 6.3	$ 0.4	$ 3.4	$ 0 [1]	$ 0.6 [1]	$ 0 [1]	$ 2.8 [1]	$ 0 [1]	$ 0.1 [1]	$ 0 [1]	$ 0.7 [1]
Benefits costs associated with Corporate Services employees														
Settlement loss														

[1] Alliant Energy reached an agreement with the IRS, which resulted in a favorable determination letter for the Cash Balance Plan during the first quarter of 2011. The agreement with the IRS required Alliant Energy to amend the Cash Balance Plan, which was completed in the second quarter of 2011, resulting in aggregate additional benefits of $10.2 million paid by Alliant Energy to certain former participants in the Cash Balance Plan in the second half of 2011. Alliant Energy recognized $1.3 million and $10.2 million of additional benefits costs during the three and nine months ended September 30, 2011, respectively, related to these benefits. IPL recognized $0.8 million ($0.6 million directly assigned and $0.2 million allocated by Corporate Services) and $6.3 million ($2.8 million directly assigned and $3.5 million allocated by Corporate Services) of additional benefits costs during the three and nine months ended September 30, 2011, respectively, related to these benefits. WPL recognized $0.4 million ($0.1 million directly assigned and $0.3 million allocated by Corporate Services) and $3.4 million ($0.7 million directly assigned and $2.7 million allocated by Corporate Services) of additional benefits costs during the three and nine months ended September 30, 2011, respectively, related to these benefits. Refer to Note 11(c) for additional information regarding the Cash Balance Plan.

[2] For the three and nine months ended September 30, 2011, additional qualified pension benefits costs resulting from the amendment to the Cash Balance Plan in the second quarter of 2011 allocated to IPL were $0.2 million and $3.5 million, and to WPL were $0.3 million and $2.7 million, respectively.

Fair Value Measurements (Fair Value Of Financial Instruments) (Details) (USD $) In Millions, unless otherwise specified	Sep. 30, 2012	Dec. 31, 2011
Capitalization and liabilities:		
Cumulative preferred stock of subsidiaries	$ 145.1	$ 145.1
Cumulative preferred stock of subsidiaries	60.0	60.0
Alliant Energy [Member]		
Assets:		
Money market funds, at carrying value	13.6	0
Capitalization and liabilities:		
Long-term debt (including current maturities)	3,598.7	
Cumulative preferred stock of subsidiaries	215.6	
IPL [Member]		
Assets:		
Money market funds, at carrying value	1.1	0
Deferred proceeds (sales of receivables)	155.9	55.3
Capitalization and liabilities:		
Long-term debt (including current maturities)	1,696.1	
Cumulative preferred stock of subsidiaries	145.1	145.1
Cumulative preferred stock of subsidiaries	154.8	
WPL [Member]		
Assets:		
Money market funds, at carrying value	12.5	0
Capitalization and liabilities:		
Long-term debt (including current maturities)	1,492.4	
Cumulative preferred stock of subsidiaries	60.0	60.0
Cumulative preferred stock of subsidiaries	60.8	
Carrying Amount [Member] | Alliant Energy [Member]		
Assets:		
Money market funds, at carrying value	13.6	
Derivative assets	46.5	15.7
Deferred proceeds (sales of receivables)	153.9	53.7
Capitalization and liabilities:		
Long-term debt (including current maturities)	2,829.5	2,704.5
Cumulative preferred stock of subsidiaries	205.1	205.1
Derivative liabilities	57.3	78.0
Carrying Amount [Member] | IPL [Member]		
Assets:		
Money market funds, at carrying value	1.1	
Derivative assets	28.1	10.6
Deferred proceeds (sales of receivables)	153.9	53.7

Capitalization and liabilities:		
Long-term debt (including current maturities)	1,359.3	1,309.0
Cumulative preferred stock of subsidiaries	145.1	145.1
Derivative liabilities	22.8	33.6
Carrying Amount [Member] | WPL [Member]		
Assets:		
Money market funds, at carrying value	12.5	
Derivative assets	18.4	5.1
Deferred proceeds (sales of receivables)	0	0
Capitalization and liabilities:		
Long-term debt (including current maturities)	1,082.5	1,082.2
Cumulative preferred stock of subsidiaries	60.0	60.0
Derivative liabilities	34.5	44.4
Fair Value [Member] | Alliant Energy [Member]		
Assets:		
Money market funds, at carrying value	13.6	
Derivative assets	46.5	15.7
Deferred proceeds (sales of receivables)	153.9	53.7
Capitalization and liabilities:		
Long-term debt (including current maturities)	3,598.7	3,325.3
Cumulative preferred stock of subsidiaries	215.6	222.5
Derivative liabilities	57.3	78.0
Fair Value [Member] | IPL [Member]		
Assets:		
Money market funds, at carrying value	1.1	
Derivative assets	28.1	10.6
Deferred proceeds (sales of receivables)	153.9	53.7
Capitalization and liabilities:		
Long-term debt (including current maturities)	1,696.1	1,560.4
Cumulative preferred stock of subsidiaries	154.8	164.3
Derivative liabilities	22.8	33.6
Fair Value [Member] | WPL [Member]		
Assets:		
Money market funds, at carrying value	12.5	
Derivative assets	18.4	5.1
Deferred proceeds (sales of receivables)	0	0
Capitalization and liabilities:		
Long-term debt (including current maturities)	1,492.4	1,439.0
Cumulative preferred stock of subsidiaries	60.8	58.2
Derivative liabilities	$ 34.5	$ 44.4

Condensed Consolidated Statements Of Income (USD $) In Millions, except Share data in Thousands, unless otherwise specified	3 Months Ended		9 Months Ended	
	Sep. 30, 2012	Sep. 30, 2011	Sep. 30, 2012	Sep. 30, 2011
Utility:				
Electric	$ 815.3	$ 796.9	$ 2,000.3	$ 2,037.7
Gas	46.8	46.4	263.9	342.5
Other	12.2	15.8	39.7	45.8
Non-regulated	13.3	11.8	39.7	34.6
Total operating revenues	887.6	870.9	2,343.6	2,460.6
Utility:				
Electric production fuel and energy purchases	221.6	215.3	550.4	590.0
Purchased electric capacity	84.0	80.2	216.2	205.2
Electric transmission service	94.9	88.9	255.7	242.6
Cost of gas sold	17.7	19.8	141.1	211.0
Other operation and maintenance	144.7	147.1	432.6	476.6
Non-regulated operation and maintenance	3.7	4.7	8.6	13.3
Depreciation and amortization	83.6	80.7	247.4	240.0
Taxes other than income taxes	23.7	24.8	73.5	74.6
Total operating expenses	673.9	661.5	1,925.5	2,053.3
Operating income	213.7	209.4	418.1	407.3
Interest expense and other:				
Interest expense	38.3	38.8	115.8	119.7
Equity income from unconsolidated investments, net	(10.4)	(10.1)	(30.4)	(29.6)
Allowance for funds used during construction	(5.8)	(2.8)	(14.4)	(8.6)
Interest income and other	(0.7)	(0.6)	(2.4)	(2.2)
Total interest expense and other	21.4	25.3	68.6	79.3
Income from continuing operations before income taxes	192.3	184.1	349.5	328.0
Income tax expense (benefit)	39.3	43.3	83.8	54.5
Income from continuing operations, net of tax	153.0	140.8	265.7	273.5
Income (loss) from discontinued operations, net of tax	1.7	(14.9)	(2.3)	(12.6)
Net income	154.7	125.9	263.4	260.9
Preferred dividend requirements of subsidiaries	4.0	3.9	11.9	14.3
Net income attributable to common shareowners	150.7	122.0	251.5	246.6
Weighted average number of common shares outstanding (basic) (000s) (in shares)	110,768	110,647	110,747	110,613
Weighted average number of common shares outstanding (diluted) (000s) (in shares)	110,779	110,695	110,763	110,668
Earnings per weighted average common share attributable to Alliant Energy common shareowners (basic and diluted):				
Income from continuing operations, net of tax (in dollars per share)	$ 1.34	$ 1.23	$ 2.29	$ 2.34

Income (loss) from discontinued operations, net of tax (in dollars per share)	$ 0.02	$ (0.13)	$ (0.02)	$ (0.11)
Net income (in dollars per share)	$ 1.36	$ 1.10	$ 2.27	$ 2.23
Amounts attributable to common shareowners:				
Income from continuing operations, net of tax	149.0	136.9	253.8	259.2
Income (loss) from discontinued operations, net of tax	1.7	(14.9)	(2.3)	(12.6)
Net income attributable to common shareowners	150.7	122.0	251.5	246.6
Dividends declared per common share (in dollars per share)	$ 0.45	$ 0.425	$ 1.35	$ 1.275
IPL [Member]				
Utility:				
Electric	456.6	443.2	1,070.7	1,097.3
Gas	29.6	27.5	149.2	198.1
Other	11.5	13.8	37.2	40.7
Total operating revenues	497.7	484.5	1,257.1	1,336.1
Utility:				
Electric production fuel and energy purchases	116.7	109.9	272.8	294.1
Purchased electric capacity	42.1	40.5	119.1	114.4
Electric transmission service	67.3	61.7	175.7	163.6
Cost of gas sold	12.9	12.7	80.5	126.2
Other operation and maintenance	86.4	84.8	257.1	282.0
Depreciation and amortization	47.3	45.2	141.1	134.1
Taxes other than income taxes	13.0	13.2	39.5	39.6
Total operating expenses	385.7	368.0	1,085.8	1,154.0
Operating income	112.0	116.5	171.3	182.1
Interest expense and other:				
Interest expense	19.5	19.5	58.8	59.2
Allowance for funds used during construction	(2.1)	(1.3)	(5.3)	(4.3)
Interest income and other	0	0.1	(0.2)	(0.1)
Total interest expense and other	17.4	18.3	53.3	54.8
Income from continuing operations before income taxes	94.6	98.2	118.0	127.3
Income tax expense (benefit)	(11.9)	(3.2)	(6.6)	(2.2)
Net income	106.5	101.4	124.6	129.5
Preferred dividend requirements of subsidiaries	3.2	3.1	9.4	11.8
Net income attributable to common shareowners	103.3	98.3	115.2	117.7
Amounts attributable to common shareowners:				
Net income attributable to common shareowners	103.3	98.3	115.2	117.7
WPL [Member]				
Utility:				
Electric	358.7	353.7	929.6	940.4
Gas	17.2	18.9	114.7	144.4
Other	0.7	2.0	2.5	5.1
Total operating revenues	376.6	374.6	1,046.8	1,089.9
Utility:				
Electric production fuel and energy purchases	104.9	105.4	277.6	295.9
Purchased electric capacity	41.9	39.7	97.1	90.8

Electric transmission service	27.6	27.2	80.0	79.0
Cost of gas sold	4.8	7.1	60.6	84.8
Other operation and maintenance	58.3	62.3	175.5	194.6
Depreciation and amortization	35.8	35.0	104.8	104.5
Taxes other than income taxes	9.9	11.0	31.7	33.1
Total operating expenses	283.2	287.7	827.3	882.7
Operating income	93.4	86.9	219.5	207.2
Interest expense and other:				
Interest expense	19.7	19.9	59.6	60.0
Equity income from unconsolidated investments, net	(10.5)	(9.8)	(31.2)	(28.9)
Allowance for funds used during construction	(3.7)	(1.5)	(9.1)	(4.3)
Total interest expense and other	5.5	8.6	19.3	26.8
Income from continuing operations before income taxes	87.9	78.3	200.2	180.4
Income tax expense (benefit)	31.2	26.9	75.5	59.6
Net income	56.7	51.4	124.7	120.8
Preferred dividend requirements of subsidiaries	0.8	0.8	2.5	2.5
Net income attributable to common shareowners	55.9	50.6	122.2	118.3
Amounts attributable to common shareowners:				
Net income attributable to common shareowners	$ 55.9	$ 50.6	$ 122.2	$ 118.3

Receivables (Receivables Sold Under The Agreement) (Details) (IPL [Member], USD $) In Millions, unless otherwise specified	Sep. 30, 2012	Dec. 31, 2011
IPL [Member]		
Accounts, Notes, Loans and Financing Receivable [Line Items]		
Customer accounts receivable	$ 137.9	$ 122.4
Unbilled utility revenues	64.7	65.4
Other receivables	8.3	7.5
Receivables sold	210.9	195.3
Less: cash proceeds	55.0 [1]	140.0 [1]
Deferred proceeds	155.9	55.3
Less: allowance for doubtful accounts	2.0	1.6
Fair value of deferred proceeds	153.9	53.7
Outstanding receivables past due	$ 16.6	$ 15.9

[1] Changes in cash proceeds for the nine months ended September 30, 2012 are recorded in “Sales of accounts receivable” in operating activities in Alliant Energy’s and IPL’s Condensed Consolidated Statements of Cash Flows.

Summary Of Significant Accounting Policies

Summary Of Significant Accounting Policies

9 Months Ended
Sep. 30, 2012

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) General - The interim condensed consolidated financial statements included herein have been prepared by Alliant Energy, IPL and WPL, without audit, pursuant to the rules and regulations of the Securities and Exchange Commission. Accordingly, certain information and note disclosures normally included in financial statements prepared in accordance with accounting principles generally accepted in the U.S. (GAAP) have been condensed or omitted, although management believes that the disclosures are adequate to make the information presented not misleading. Alliant Energy's condensed consolidated financial statements include the accounts of Alliant Energy and its consolidated subsidiaries (including IPL, WPL, Resources and Alliant Energy Corporate Services, Inc. (Corporate Services)). IPL's condensed consolidated financial statements include the accounts of IPL and its consolidated subsidiary. WPL's condensed consolidated financial statements include the accounts of WPL and its consolidated subsidiaries. These financial statements should be read in conjunction with the financial statements and the notes thereto included in Alliant Energy's, IPL's and WPL's latest combined Annual Report on Form 10-K.

In the opinion of management, all adjustments, which unless otherwise noted are normal and recurring in nature, necessary for a fair presentation of the condensed consolidated results of operations for the three and nine months ended September 30, 2012 and 2011, the condensed consolidated financial position at September 30, 2012 and December 31, 2011, and the condensed consolidated statements of cash flows for the nine months ended September 30, 2012 and 2011 have been made. Results for the nine months ended September 30, 2012 are not necessarily indicative of results that may be expected for the year ending December 31, 2012. A change in management's estimates or assumptions could have a material impact on Alliant Energy's, IPL's and WPL's respective financial condition and results of operations during the period in which such change occurred. Certain prior period amounts in the Condensed Consolidated Financial Statements and Notes to Condensed Consolidated Financial Statements have been reclassified to conform to the current period presentation for comparative purposes. Unless otherwise noted, the notes herein have been revised to exclude discontinued operations and assets and liabilities held for sale for all periods presented.

(b) Regulatory Assets and Regulatory Liabilities -
Regulatory assets were comprised of the following items (in millions):

	Alliant Energy		IPL		WPL	
	September 30, 2012	December 31, 2011	**September 30, 2012**	December 31, 2011	**September 30, 2012**	December 31, 2011
Tax-related	**$709.4**	$634.7	**$686.2**	$614.6	**$23.2**	$20.1
Pension and other postretirement benefits costs	**495.4**	514.1	**256.3**	264.9	**239.1**	249.2
Asset retirement obligations (AROs)	**57.8**	65.9	**38.7**	48.7	**19.1**	17.2
Derivatives	**56.6**	77.7	**22.6**	33.5	**34.0**	44.2
Environmental-related costs	**36.3**	38.9	**31.5**	32.2	**4.8**	6.7
Emission allowances	**30.0**	30.0	**30.0**	30.0	**—**	—

Debt redemption costs	**20.3**	21.8	**14.0**	15.1	**6.3**	6.7
IPL's electric transmission service costs	**18.7**	24.9	**18.7**	24.9	**—**	—
Proposed base-load projects costs	**16.0**	21.5	**11.4**	15.3	**4.6**	6.2
Other	**77.9**	65.5	**41.6**	38.1	**36.3**	27.4
	$1,518.4	$1,495.0	**$1,151.0**	$1,117.3	**$367.4**	$377.7

Regulatory liabilities were comprised of the following items (in millions):

	Alliant Energy		IPL		WPL	
	September 30, 2012	December 31, 2011	**September 30, 2012**	December 31, 2011	**September 30, 2012**	December 31, 2011
Cost of removal obligations	**$406.6**	$404.9	**$266.5**	$261.9	**$140.1**	$143.0
IPL's tax benefit rider	**327.4**	349.6	**327.4**	349.6	**—**	—
Energy conservation cost recovery	**48.8**	29.6	**8.9**	4.7	**39.9**	24.9
IPL's electric transmission assets sale	**35.2**	45.1	**35.2**	45.1	**—**	—
Derivatives	**21.3**	7.2	**10.2**	3.6	**11.1**	3.6
Commodity cost recovery	**20.4**	23.8	**14.8**	23.2	**5.6**	0.6
Other	**46.7**	49.9	**25.1**	33.2	**21.6**	16.7
	$906.4	$910.1	**$688.1**	$721.3	**$218.3**	$188.8

Tax-related - Alliant Energy's and IPL's tax-related regulatory assets are generally impacted by certain property-related differences at IPL for which deferred tax is not recorded in the income statement pursuant to Iowa rate-making principles. Deferred tax amounts are recorded to regulatory assets, along with the necessary revenue requirement tax gross-ups. During the nine months ended September 30, 2012, Alliant Energy's and IPL's tax-related regulatory assets increased primarily due to changes in the estimated amount of qualifying repair expenditures and allocation of mixed service costs at IPL.

Derivatives - In accordance with IPL's and WPL's fuel and natural gas recovery mechanisms, prudently incurred costs from derivative instruments are recovered from customers in the future after any losses are realized and gains from derivative instruments are refunded to customers in the future after any gains are realized. Based on these recovery mechanisms, the changes in the fair value of derivative liabilities/assets resulted in comparable changes to regulatory assets/ liabilities on Alliant Energy's, IPL's and WPL's Condensed Consolidated Balance Sheets for the nine months ended September 30, 2012. Refer to Note 10 for additional details of Alliant Energy's, IPL's and WPL's derivative assets and derivative liabilities.

Emission allowances - IPL entered into forward contracts in 2007 to purchase sulfur dioxide (SO_2) emission allowances with vintage years of 2014 through 2017 from various counterparties for $34 million to meet future Clean Air Interstate Rule (CAIR) emission reduction standards. Any SO2 emission allowances acquired under these forward contracts may be used to meet requirements under the existing Acid Rain program regulations or the more stringent CAIR emission reduction standards but are not eligible to be used for compliance requirements under the Cross-State Air Pollution Rule (CSAPR). In July 2011, the EPA issued CSAPR to replace CAIR with an anticipated effective date in 2012. As a result of the issuance of CSAPR, Alliant Energy and IPL concluded in the third quarter of 2011 that the allowances to be acquired under these forward contracts would not be needed by IPL to comply with expected environmental regulations in the future. The value of these allowances was nominal, which was significantly below the $34 million contract price for these allowances. As a result, Alliant Energy and IPL recognized charges of $34 million for these forward contracts in the third quarter of 2011. The $34 million obligation was recorded in other long-term liabilities and deferred credits in the third quarter of 2011. Alliant Energy and IPL concluded that $30 million of the charges are probable of recovery from IPL's customers and therefore were recorded to regulatory assets in the third quarter of 2011. The remaining $4 million of charges were determined not to be probable of recovery from IPL's customers resulting in $2 million of charges related to electric customers recorded to "Electric production fuel and energy purchases" and $2 million of charges related to steam customers recorded to "Utility - Other operation and maintenance" in Alliant Energy's and IPL's Condensed Consolidated Statements of Income for the three and nine months ended September 30, 2011. In August 2012, the U.S. Court of Appeals for the D.C. Circuit (D.C. Circuit Court) issued its opinion to the EPA vacating and remanding CSAPR for further revision to the EPA. The D.C. Circuit Court order also requires the EPA to continue administering CAIR pending the promulgation of a valid replacement for CSAPR. Despite CSAPR being vacated, the current value of these allowances continues to be nominal and significantly below the $34 million contract price for these allowances. Alliant Energy and IPL currently believe that CAIR will be replaced in the future, either by a modified CSAPR or another rule that addresses the interstate transport of air pollutants.

Proposed base-load projects costs - In accordance with the Minnesota Public Utilities Commission's (MPUC's) August 2011 order related to IPL's 2009 test year Minnesota retail electric rate case, IPL was authorized to recover $2 million of previously incurred plant cancellation costs for its proposed base-load project referred to as Sutherland #4. As a result, Alliant Energy and IPL recorded a $2 million increase to regulatory assets, and a $2 million credit to "Utility - Other operation and maintenance" in their Condensed Consolidated Statements of Income for the nine months ended September 30, 2011.

IPL's tax benefit rider - Alliant Energy's and IPL's "IPL's tax benefit rider" regulatory liabilities in the above table decreased $22 million primarily due to $63 million of regulatory liabilities used to credit IPL's Iowa retail electric customers' bills during the nine months ended September 30, 2012. This item was offset by changes in the estimated amounts of qualifying repair expenditures and allocation of mixed service costs at IPL. Refer to Note 2 for discussion of a proposed tax benefit rider for IPL's Iowa retail gas customers and Note 4 for additional details regarding the tax benefit rider for IPL's Iowa retail electric customers.

Energy conservation cost recovery - WPL collects revenues from its customers to offset certain expenditures incurred by WPL for conservation programs, including state mandated programs and WPL's Shared Savings program. Differences between forecasted costs used to set rates and actual costs for these programs are deferred as a regulatory asset or regulatory liability. During the nine months ended September 30, 2012, WPL's forecasted costs used to set current rates exceeded actual costs for these programs, resulting in a $15 million increase to Alliant Energy's and WPL's "Energy conservation cost recovery" regulatory liability.

IPL's electric transmission assets sale - In accordance with the MPUC's August 2011 order related to IPL's 2009 test year Minnesota retail electric rate case, IPL was authorized to refund a higher amount of the gain realized from the sale of its electric transmission assets in 2007 to its Minnesota retail electric customers than previously estimated. As a result, Alliant Energy and IPL recorded a $5 million increase to regulatory liabilities, and a $5 million charge to "Utility - Other operation and maintenance" in their Condensed Consolidated Statements of Income for the nine months ended September 30, 2011 for the additional amount to be refunded.

Other - Based on an assessment completed for the nine months ended September 30, 2011, Alliant Energy, IPL and WPL recognized impairment charges of $7 million, $2 million and $5 million, respectively, for regulatory assets that were no longer probable of future recovery. The regulatory asset impairment charges were recorded by Alliant Energy, IPL and WPL as reductions in regulatory assets, and charges to “Utility - Other operation and maintenance” in their Condensed Consolidated Statements of Income for the nine months ended September 30, 2011.

Based on the Public Service Commission of Wisconsin’s (PSCW’s) July 2012 order related to WPL’s 2013/2014 test period Wisconsin retail electric and gas rate case, WPL was authorized to recover previously incurred costs associated with the acquisition of a 25% ownership interest in Edgewater Unit 5 and proposed clean air compliance plan projects. As a result, Alliant Energy and WPL recorded a $5 million increase to “Regulatory assets” on their Condensed Consolidated Balance Sheets and a $5 million credit to “Utility - Other operation and maintenance” in their Condensed Consolidated Statements of Income for the nine months ended September 30, 2012.

(c) Utility Property, Plant and Equipment -
WPL’s Edgewater Unit 5 Emission Controls Project - WPL is currently installing a selective catalytic reduction (SCR) system at Edgewater Unit 5 to reduce nitrogen oxide (NOx) emissions at the generating facility. Construction began in the third quarter of 2010 and is expected to be completed by the end of 2012. The SCR is expected to help meet requirements under the Wisconsin Reasonably Available Control Technology (RACT) Rule, which require additional NOx emission reductions at Edgewater by May 2013. As of September 30, 2012, WPL recorded capitalized expenditures of $116 million and allowance for funds used during construction (AFUDC) of $8 million for the SCR system in “Construction work in progress - Edgewater Generating Station Unit 5 emission controls” on Alliant Energy’s and WPL’s Condensed Consolidated Balance Sheets.

WPL’s Columbia Units 1 and 2 Emission Controls Project - WPL is currently installing scrubbers and baghouses at Columbia Units 1 and 2 to reduce SO2 and mercury emissions at the generating facility. WPL owns a 46.2% interest in Columbia Units 1 and 2. Construction began in the first quarter of 2012 and is expected to be completed in 2014. The scrubbers and baghouses are expected to help meet requirements under CAIR or some alternative to this rule that may be implemented, the Utility Maximum Achievable Control Technology (MACT) Rule and the Wisconsin State Mercury Rule. As of September 30, 2012, WPL recorded capitalized expenditures of $90 million and AFUDC of $2 million for its allocated portion of the scrubbers and baghouses in “Construction work in progress - Columbia Energy Center Units 1 and 2 emission controls” on Alliant Energy’s and WPL’s Condensed Consolidated Balance Sheets.

IPL’s George Neal Units 3 and 4 Emission Controls Project - MidAmerican Energy Company (MidAmerican) is currently installing scrubbers and baghouses at George Neal Units 3 and 4 to reduce SO2 and mercury emissions at the generating facility. IPL owns a 28.0% and 25.695% interest in George Neal Units 3 and 4, respectively. Construction began in the fourth quarter of 2011 and is expected to be completed in 2013 and 2014. The scrubbers and baghouses are expected to help meet requirements under CAIR or some alternative to this rule that may be implemented and the Utility MACT Rule. As of September 30, 2012, IPL recorded capitalized expenditures of $53 million and AFUDC of $1 million for its allocated portion of the scrubbers and baghouses in “Construction work in progress - George Neal Generating Station Units 3 and 4 emission controls” on Alliant Energy’s and IPL’s Condensed Consolidated Balance Sheets.

IPL’s Ottumwa Unit 1 Emission Controls Project - IPL is currently installing a scrubber and baghouse at Ottumwa Unit 1 to reduce SO2 and mercury emissions at the generating facility. IPL owns a 48% interest in Ottumwa Unit 1. Construction began in the second quarter of 2012 and is expected to be completed in 2014. The scrubber and baghouse are expected to help meet requirements under CAIR or some alternative to this rule that may be implemented and the Utility MACT Rule. As of September 30, 2012, IPL recorded capitalized expenditures of $52 million and AFUDC of $1 million for its allocated portion of the scrubber and baghouse in “Construction work in progress - Ottumwa Generating Station Unit 1 emission controls" on Alliant Energy's and IPL's Condensed Consolidated Balance Sheets.

Franklin County Wind Project - In 2008, Alliant Energy entered into a master supply agreement with Vestas-American Wind Technology, Inc. (Vestas) to purchase 500 MW of wind turbine generator sets and related equipment. Alliant Energy utilized 400 MW of these wind turbine generator sets and related equipment to construct IPL's Whispering Willow - East and WPL's Bent Tree - Phase I wind projects. In the second quarter of 2011, Alliant Energy decided to utilize the remaining 100 MW of wind turbine generator sets and related equipment at Resources to build the Franklin County wind project. In the second quarter of 2011, IPL sold the assets for this wind project to Resources for $115.3 million, which represented IPL's book value for progress payments to date for the 100 MW of wind turbine generator sets and related equipment and land rights in Franklin County, Iowa. In addition, Resources assumed the remaining progress payments to Vestas for the 100 MW of wind turbine generator sets and related equipment. The proceeds received by IPL were recorded in investing activities in IPL's Condensed Consolidated Statement of Cash Flows for the nine months ended September 30, 2011. Refer to Note 1(d) for further discussion of the Franklin County wind project.

IPL's Whispering Willow - East Wind Project - In 2011, IPL received an order from the MPUC approving a temporary recovery rate for the Minnesota retail portion of its Whispering Willow - East wind project construction costs. In its order, the MPUC did not conclude on the prudence of these project costs. The prudence of these project costs and the final recovery rate for these costs will be addressed in a separate proceeding that is expected to be completed in 2013. The initial recovery rate approved by the MPUC is below the amount required by IPL to recover the Minnesota retail portion of its total project costs. Based on its interpretation of the order, IPL currently believes that it is probable it will not be allowed to recover the entire Minnesota retail portion of its project costs. IPL currently believes the most likely outcome of the final rate proceeding will result in the MPUC effectively disallowing recovery of approximately $8 million of project costs out of a total of approximately $30 million of project costs allocated to the Minnesota retail jurisdiction. As a result, IPL recognized an $8 million impairment related to this probable disallowance, which was recorded as a reduction to electric plant in service and a charge to "Utility - Other operation and maintenance" in Alliant Energy's and IPL's Condensed Consolidated Statements of Income for the nine months ended September 30, 2011. This amount is subject to change until the MPUC determines the final recovery rate for these project costs.

Wind Site in Green Lake and Fond du Lac Counties in Wisconsin - In 2009, WPL purchased development rights to an approximate 100 MW wind site in Green Lake and Fond du Lac Counties in Wisconsin. Due to events in the first quarter of 2011 resulting in uncertainty regarding wind siting requirements in Wisconsin and increased risks with permitting this wind site, WPL determined it would be difficult to sell or effectively use the site for wind development. As a result, WPL recognized a $5 million impairment in the first quarter of 2011 for the amount of capitalized costs incurred for this site. The impairment was recorded as a reduction in other utility property, plant and equipment, and a charge to "Utility - Other operation and maintenance" in Alliant Energy's and WPL's Condensed Consolidated Statements of Income for the nine months ended September 30, 2011.

Depreciation - In May 2012, the PSCW issued an order approving the implementation of updated depreciation rates for WPL as a result of a recently completed depreciation study. The updated depreciation rates will be effective January 1, 2013 for all assets other than Riverside. WPL's depreciation rates for Riverside will be effective on the purchase date of Riverside. WPL estimates the new average rates of depreciation for its electric generation, electric distribution and gas properties will be approximately 3.4%, 2.7% and 2.5%, respectively, during 2013.

(d) Non-regulated and Other Property, Plant and Equipment - As of September 30, 2012, Alliant Energy recorded capitalized expenditures of $198 million, capitalized interest of $8 million and AROs of $8 million in Non-regulated Generation property, plant and equipment on Alliant Energy's balance sheet related to Resources' Franklin County wind project. Alliant Energy expects to place the Franklin County wind project in service in the fourth quarter of 2012.

Refer to Note 1(c) for further discussion of the Franklin County wind project and Note 14 for further discussion of the Franklin County wind project AROs.

In April 2012, Alliant Energy exercised its option under the corporate headquarters lease and purchased the building at the expiration of the lease term for $48 million.

(e) Comprehensive Income - For the three and nine months ended September 30, 2012 and 2011, Alliant Energy's other comprehensive income was not material; therefore, its comprehensive income was substantially equal to its net income for such periods. For the three and nine months ended September 30, 2012 and 2011, IPL and WPL had no other comprehensive income; therefore their comprehensive income was equal to their earnings available for common stock for such periods.

(f) Cash Flows Presentation - Alliant Energy reports cash flows from continuing operations together with cash flows from discontinued operations in its Condensed Consolidated Statements of Cash Flows. Refer to Note 13 for details of cash flows from discontinued operations.

IPL [Member]

Summary Of Significant Accounting Policies

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) General - The interim condensed consolidated financial statements included herein have been prepared by Alliant Energy, IPL and WPL, without audit, pursuant to the rules and regulations of the Securities and Exchange Commission. Accordingly, certain information and note disclosures normally included in financial statements prepared in accordance with accounting principles generally accepted in the U.S. (GAAP) have been condensed or omitted, although management believes that the disclosures are adequate to make the information presented not misleading. Alliant Energy's condensed consolidated financial statements include the accounts of Alliant Energy and its consolidated subsidiaries (including IPL, WPL, Resources and Alliant Energy Corporate Services, Inc. (Corporate Services)). IPL's condensed consolidated financial statements include the accounts of IPL and its consolidated subsidiary. WPL's condensed consolidated financial statements include the accounts of WPL and its consolidated subsidiaries. These financial statements should be read in conjunction with the financial statements and the notes thereto included in Alliant Energy's, IPL's and WPL's latest combined Annual Report on Form 10-K.

In the opinion of management, all adjustments, which unless otherwise noted are normal and recurring in nature, necessary for a fair presentation of the condensed consolidated results of operations for the three and nine months ended September 30, 2012 and 2011, the condensed consolidated financial position at September 30, 2012 and December 31, 2011, and the condensed consolidated statements of cash flows for the nine months ended September 30, 2012 and 2011 have been made. Results for the nine months ended September 30, 2012 are not necessarily indicative of results that may be expected for the year ending December 31, 2012. A change in management's estimates or assumptions could have a material impact on Alliant Energy's, IPL's and WPL's respective financial condition and results of operations during the period in which such change occurred. Certain prior period amounts in the Condensed Consolidated Financial Statements and Notes to Condensed Consolidated Financial Statements have been reclassified to conform to the current period presentation for comparative purposes. Unless otherwise noted, the notes herein have been revised to exclude discontinued operations and assets and liabilities held for sale for all periods presented.

(b) Regulatory Assets and Regulatory Liabilities -
Regulatory assets were comprised of the following items (in millions):

	Alliant Energy		IPL		WPL	
	September 30, 2012	December 31, 2011	**September 30, 2012**	December 31, 2011	**September 30, 2012**	December 31, 2011
Tax-related	**$709.4**	$634.7	**$686.2**	$614.6	**$23.2**	$20.1
Pension and other	**495.4**	514.1	**256.3**	264.9	**239.1**	249.2

postretirement benefits costs						
Asset retirement obligations (AROs)	**57.8**	65.9	**38.7**	48.7	**19.1**	17.2
Derivatives	**56.6**	77.7	**22.6**	33.5	**34.0**	44.2
Environmental-related costs	**36.3**	38.9	**31.5**	32.2	**4.8**	6.7
Emission allowances	**30.0**	30.0	**30.0**	30.0	**—**	—
Debt redemption costs	**20.3**	21.8	**14.0**	15.1	**6.3**	6.7
IPL's electric transmission service costs	**18.7**	24.9	**18.7**	24.9	**—**	—
Proposed base-load projects costs	**16.0**	21.5	**11.4**	15.3	**4.6**	6.2
Other	**77.9**	65.5	**41.6**	38.1	**36.3**	27.4
	$1,518.4	$1,495.0	**$1,151.0**	$1,117.3	**$367.4**	$377.7

Regulatory liabilities were comprised of the following items (in millions):

	Alliant Energy		IPL		WPL	
	September 30, 2012	December 31, 2011	**September 30, 2012**	December 31, 2011	**September 30, 2012**	December 31, 2011
Cost of removal obligations	**$406.6**	$404.9	**$266.5**	$261.9	**$140.1**	$143.0
IPL's tax benefit rider	**327.4**	349.6	**327.4**	349.6	**—**	—
Energy conservation cost recovery	**48.8**	29.6	**8.9**	4.7	**39.9**	24.9
IPL's electric transmission assets sale	**35.2**	45.1	**35.2**	45.1	**—**	—
Derivatives	**21.3**	7.2	**10.2**	3.6	**11.1**	3.6
Commodity cost recovery	**20.4**	23.8	**14.8**	23.2	**5.6**	0.6
Other	**46.7**	49.9	**25.1**	33.2	**21.6**	16.7
	$906.4	$910.1	**$688.1**	$721.3	**$218.3**	$188.8

Tax-related - Alliant Energy's and IPL's tax-related regulatory assets are generally impacted by certain property-related differences at IPL for which deferred tax is not recorded in the income statement pursuant to Iowa rate-making principles. Deferred tax amounts are recorded to regulatory assets, along with the necessary revenue requirement tax gross-ups. During the nine months ended September 30, 2012, Alliant Energy's and IPL's tax-related regulatory assets increased primarily due to changes in the estimated amount of qualifying repair expenditures and allocation of mixed service costs at IPL.

Derivatives - In accordance with IPL's and WPL's fuel and natural gas recovery mechanisms, prudently incurred costs from derivative instruments are recovered from customers in the future after any losses are realized and gains from derivative instruments are refunded to customers in the future after any gains are realized. Based on these recovery mechanisms, the changes in the fair value of derivative liabilities/assets resulted in comparable changes to regulatory assets/ liabilities on Alliant Energy's, IPL's and WPL's Condensed Consolidated Balance Sheets for the nine months ended September 30, 2012. Refer to Note 10 for additional details of Alliant Energy's, IPL's and WPL's derivative assets and derivative liabilities.

Emission allowances - IPL entered into forward contracts in 2007 to purchase sulfur dioxide (SO2) emission allowances with vintage years of 2014 through 2017 from various counterparties for $34 million to meet future Clean Air Interstate Rule (CAIR) emission reduction standards. Any SO2 emission allowances acquired under these forward contracts may be used to meet requirements under the existing Acid Rain program regulations or the more stringent CAIR emission reduction standards but are not eligible to be used for compliance requirements under the Cross-State Air Pollution Rule (CSAPR). In July 2011, the EPA issued CSAPR to replace CAIR with an anticipated effective date in 2012. As a result of the issuance of CSAPR, Alliant Energy and IPL concluded in the third quarter of 2011 that the allowances to be acquired under these forward contracts would not be needed by IPL to comply with expected environmental regulations in the future. The value of these allowances was nominal, which was significantly below the $34 million contract price for these allowances. As a result, Alliant Energy and IPL recognized charges of $34 million for these forward contracts in the third quarter of 2011. The $34 million obligation was recorded in other long-term liabilities and deferred credits in the third quarter of 2011. Alliant Energy and IPL concluded that $30 million of the charges are probable of recovery from IPL's customers and therefore were recorded to regulatory assets in the third quarter of 2011. The remaining $4 million of charges were determined not to be probable of recovery from IPL's customers resulting in $2 million of charges related to electric customers recorded to "Electric production fuel and energy purchases" and $2 million of charges related to steam customers recorded to "Utility - Other operation and maintenance" in Alliant Energy's and IPL's Condensed Consolidated Statements of Income for the three and nine months ended September 30, 2011. In August 2012, the U.S. Court of Appeals for the D.C. Circuit (D.C. Circuit Court) issued its opinion to the EPA vacating and remanding CSAPR for further revision to the EPA. The D.C. Circuit Court order also requires the EPA to continue administering CAIR pending the promulgation of a valid replacement for CSAPR. Despite CSAPR being vacated, the current value of these allowances continues to be nominal and significantly below the $34 million contract price for these allowances. Alliant Energy and IPL currently believe that CAIR will be replaced in the future, either by a modified CSAPR or another rule that addresses the interstate transport of air pollutants.

Proposed base-load projects costs - In accordance with the Minnesota Public Utilities Commission's (MPUC's) August 2011 order related to IPL's 2009 test year Minnesota retail electric rate case, IPL was authorized to recover $2 million of previously incurred plant cancellation costs for its proposed base-load project referred to as Sutherland #4. As a result, Alliant Energy and IPL recorded a $2 million increase to regulatory assets, and a $2 million credit to "Utility - Other operation and maintenance" in their Condensed Consolidated Statements of Income for the nine months ended September 30, 2011.

IPL's tax benefit rider - Alliant Energy's and IPL's "IPL's tax benefit rider" regulatory liabilities in the above table decreased $22 million primarily due to $63 million of regulatory liabilities used to credit IPL's Iowa retail electric customers' bills during the nine months ended September 30, 2012. This item was offset by changes in the estimated amounts of qualifying repair expenditures and allocation of mixed service costs at IPL. Refer to Note 2 for discussion of a proposed tax benefit rider for IPL's Iowa retail gas customers and Note 4 for additional details regarding the tax benefit rider for IPL's Iowa retail electric customers.

Energy conservation cost recovery - WPL collects revenues from its customers to offset certain expenditures incurred by WPL for conservation programs, including state mandated programs and WPL's Shared Savings program. Differences between forecasted costs used to set rates and actual costs for these programs are deferred as a regulatory asset or regulatory liability. During the nine months ended September 30, 2012, WPL's forecasted costs used to set current rates exceeded actual costs for these programs, resulting in a $15 million increase to Alliant Energy's and WPL's "Energy conservation cost recovery" regulatory liability.

IPL's electric transmission assets sale - In accordance with the MPUC's August 2011 order related to IPL's 2009 test year Minnesota retail electric rate case, IPL was authorized to refund a higher amount of the gain realized from the sale of its electric transmission assets in 2007 to its Minnesota retail electric customers than previously estimated. As a result, Alliant Energy and IPL recorded a $5 million increase to regulatory liabilities, and a $5 million charge to "Utility - Other operation and maintenance" in their Condensed Consolidated Statements of Income for the nine months ended September 30, 2011 for the additional amount to be refunded.

Other - Based on an assessment completed for the nine months ended September 30, 2011, Alliant Energy, IPL and WPL recognized impairment charges of $7 million, $2 million and $5 million, respectively, for regulatory assets that were no longer probable of future recovery. The regulatory asset impairment charges were recorded by Alliant Energy, IPL and WPL as reductions in regulatory assets, and charges to "Utility - Other operation and maintenance" in their Condensed Consolidated Statements of Income for the nine months ended September 30, 2011.

Based on the Public Service Commission of Wisconsin's (PSCW's) July 2012 order related to WPL's 2013/2014 test period Wisconsin retail electric and gas rate case, WPL was authorized to recover previously incurred costs associated with the acquisition of a 25% ownership interest in Edgewater Unit 5 and proposed clean air compliance plan projects. As a result, Alliant Energy and WPL recorded a $5 million increase to "Regulatory assets" on their Condensed Consolidated Balance Sheets and a $5 million credit to "Utility - Other operation and maintenance" in their Condensed Consolidated Statements of Income for the nine months ended September 30, 2012.

(c) Utility Property, Plant and Equipment -
WPL's Edgewater Unit 5 Emission Controls Project - WPL is currently installing a selective catalytic reduction (SCR) system at Edgewater Unit 5 to reduce nitrogen oxide (NOx) emissions at the generating facility. Construction began in the third quarter of 2010 and is expected to be completed by the end of 2012. The SCR is expected to help meet requirements under the Wisconsin Reasonably Available Control Technology (RACT) Rule, which require additional NOx emission reductions at Edgewater by May 2013. As of September 30, 2012, WPL recorded capitalized expenditures of $116 million and allowance for funds used during construction (AFUDC) of $8 million for the SCR system in "Construction work in progress - Edgewater Generating Station Unit 5 emission controls" on Alliant Energy's and WPL's Condensed Consolidated Balance Sheets.

WPL's Columbia Units 1 and 2 Emission Controls Project - WPL is currently installing scrubbers and baghouses at Columbia Units 1 and 2 to reduce SO2 and mercury emissions at the generating facility. WPL owns a 46.2% interest in Columbia Units 1 and 2. Construction began in the first quarter of 2012 and is expected to be completed in 2014. The scrubbers and baghouses are expected to help meet requirements under CAIR or some alternative to this rule that may be implemented, the Utility Maximum Achievable Control Technology (MACT) Rule and the Wisconsin State Mercury Rule. As of September 30, 2012, WPL recorded capitalized expenditures of $90 million and AFUDC of $2 million for its allocated portion of the scrubbers and baghouses in "Construction work in progress - Columbia Energy Center Units 1 and 2 emission controls" on Alliant Energy's and WPL's Condensed Consolidated Balance Sheets.

IPL's George Neal Units 3 and 4 Emission Controls Project - MidAmerican Energy Company (MidAmerican) is currently installing scrubbers and baghouses at George Neal Units 3 and 4 to reduce SO2 and mercury emissions at the generating facility. IPL owns a 28.0% and 25.695% interest in George Neal Units 3 and 4, respectively. Construction began in the fourth quarter of

2011 and is expected to be completed in 2013 and 2014. The scrubbers and baghouses are expected to help meet requirements under CAIR or some alternative to this rule that may be implemented and the Utility MACT Rule. As of September 30, 2012, IPL recorded capitalized expenditures of $53 million and AFUDC of $1 million for its allocated portion of the scrubbers and baghouses in "Construction work in progress - George Neal Generating Station Units 3 and 4 emission controls" on Alliant Energy's and IPL's Condensed Consolidated Balance Sheets.

IPL's Ottumwa Unit 1 Emission Controls Project - IPL is currently installing a scrubber and baghouse at Ottumwa Unit 1 to reduce SO2 and mercury emissions at the generating facility. IPL owns a 48% interest in Ottumwa Unit 1. Construction began in the second quarter of 2012 and is expected to be completed in 2014. The scrubber and baghouse are expected to help meet requirements under CAIR or some alternative to this rule that may be implemented and the Utility MACT Rule. As of September 30, 2012, IPL recorded capitalized expenditures of $52 million and AFUDC of $1 million for its allocated portion of the scrubber and baghouse in "Construction work in progress - Ottumwa Generating Station Unit 1 emission controls" on Alliant Energy's and IPL's Condensed Consolidated Balance Sheets.

Franklin County Wind Project - In 2008, Alliant Energy entered into a master supply agreement with Vestas-American Wind Technology, Inc. (Vestas) to purchase 500 MW of wind turbine generator sets and related equipment. Alliant Energy utilized 400 MW of these wind turbine generator sets and related equipment to construct IPL's Whispering Willow - East and WPL's Bent Tree - Phase I wind projects. In the second quarter of 2011, Alliant Energy decided to utilize the remaining 100 MW of wind turbine generator sets and related equipment at Resources to build the Franklin County wind project. In the second quarter of 2011, IPL sold the assets for this wind project to Resources for $115.3 million, which represented IPL's book value for progress payments to date for the 100 MW of wind turbine generator sets and related equipment and land rights in Franklin County, Iowa. In addition, Resources assumed the remaining progress payments to Vestas for the 100 MW of wind turbine generator sets and related equipment. The proceeds received by IPL were recorded in investing activities in IPL's Condensed Consolidated Statement of Cash Flows for the nine months ended September 30, 2011. Refer to Note 1(d) for further discussion of the Franklin County wind project.

IPL's Whispering Willow - East Wind Project - In 2011, IPL received an order from the MPUC approving a temporary recovery rate for the Minnesota retail portion of its Whispering Willow - East wind project construction costs. In its order, the MPUC did not conclude on the prudence of these project costs. The prudence of these project costs and the final recovery rate for these costs will be addressed in a separate proceeding that is expected to be completed in 2013. The initial recovery rate approved by the MPUC is below the amount required by IPL to recover the Minnesota retail portion of its total project costs. Based on its interpretation of the order, IPL currently believes that it is probable it will not be allowed to recover the entire Minnesota retail portion of its project costs. IPL currently believes the most likely outcome of the final rate proceeding will result in the MPUC effectively disallowing recovery of approximately $8 million of project costs out of a total of approximately $30 million of project costs allocated to the Minnesota retail jurisdiction. As a result, IPL recognized an $8 million impairment related to this probable disallowance, which was recorded as a reduction to electric plant in service and a charge to "Utility - Other operation and maintenance" in Alliant Energy's and IPL's Condensed Consolidated Statements of Income for the nine months ended September 30, 2011. This amount is subject to change until the MPUC determines the final recovery rate for these project costs.

Wind Site in Green Lake and Fond du Lac Counties in Wisconsin - In 2009, WPL purchased development rights to an approximate 100 MW wind site in Green Lake and Fond du Lac Counties in Wisconsin. Due to events in the first quarter of 2011 resulting in uncertainty regarding wind siting requirements in Wisconsin and increased risks with permitting this wind site, WPL determined it would be difficult to sell or effectively use the site for wind development. As a result, WPL recognized a $5 million impairment in the first quarter of 2011 for the amount of capitalized costs incurred for this site. The impairment was recorded as a reduction in other utility property, plant and equipment, and a charge to "Utility - Other operation and maintenance" in Alliant Energy's and WPL's Condensed Consolidated Statements of Income for the nine months ended September 30, 2011.

Depreciation - In May 2012, the PSCW issued an order approving the implementation of updated depreciation rates for WPL as a result of a recently completed depreciation study. The updated depreciation rates will be effective January 1, 2013 for all assets other than Riverside. WPL's depreciation rates for Riverside will be effective on the purchase date of Riverside. WPL estimates the new average rates of depreciation for its electric generation, electric distribution and gas properties will be approximately 3.4%, 2.7% and 2.5%, respectively, during 2013.

(d) Non-regulated and Other Property, Plant and Equipment - As of September 30, 2012, Alliant Energy recorded capitalized expenditures of $198 million, capitalized interest of $8 million and AROs of $8 million in Non-regulated Generation property, plant and equipment on Alliant Energy's balance sheet related to Resources' Franklin County wind project. Alliant Energy expects to place the Franklin County wind project in service in the fourth quarter of 2012. Refer to Note 1(c) for further discussion of the Franklin County wind project and Note 14 for further discussion of the Franklin County wind project AROs.

In April 2012, Alliant Energy exercised its option under the corporate headquarters lease and purchased the building at the expiration of the lease term for $48 million.

(e) Comprehensive Income - For the three and nine months ended September 30, 2012 and 2011, Alliant Energy's other comprehensive income was not material; therefore, its comprehensive income was substantially equal to its net income for such periods. For the three and nine months ended September 30, 2012 and 2011, IPL and WPL had no other comprehensive income; therefore their comprehensive income was equal to their earnings available for common stock for such periods.

(f) Cash Flows Presentation - Alliant Energy reports cash flows from continuing operations together with cash flows from discontinued operations in its Condensed Consolidated Statements of Cash Flows. Refer to Note 13 for details of cash flows from discontinued operations.

WPL [Member]

Summary Of Significant Accounting Policies

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) General - The interim condensed consolidated financial statements included herein have been prepared by Alliant Energy, IPL and WPL, without audit, pursuant to the rules and regulations of the Securities and Exchange Commission. Accordingly, certain information and note disclosures normally included in financial statements prepared in accordance with accounting principles generally accepted in the U.S. (GAAP) have been condensed or omitted, although management believes that the disclosures are adequate to make the information presented not misleading. Alliant Energy's condensed consolidated financial statements include the accounts of Alliant Energy and its consolidated subsidiaries (including IPL, WPL, Resources and Alliant Energy Corporate Services, Inc. (Corporate Services)). IPL's condensed consolidated financial statements include the accounts of IPL and its consolidated subsidiary. WPL's condensed consolidated financial statements include the accounts of WPL and its consolidated subsidiaries. These financial statements should be read in conjunction with the financial statements and the notes thereto included in Alliant Energy's, IPL's and WPL's latest combined Annual Report on Form 10-K.

In the opinion of management, all adjustments, which unless otherwise noted are normal and recurring in nature, necessary for a fair presentation of the condensed consolidated results of operations for the three and nine months ended September 30, 2012 and 2011, the condensed consolidated financial position at September 30, 2012 and December 31, 2011, and the condensed consolidated statements of cash flows for the nine months ended September 30, 2012 and 2011 have been made. Results for the nine months ended September 30, 2012 are not necessarily indicative of results that may be expected for the year ending December 31, 2012. A change in management's estimates or assumptions could have a material impact on Alliant Energy's, IPL's and WPL's respective financial condition and results of operations during the period in which such change occurred. Certain prior period amounts in the Condensed Consolidated Financial Statements and Notes to Condensed Consolidated Financial Statements have been reclassified to conform to the current period presentation for comparative purposes. Unless otherwise noted, the notes herein have been revised to exclude discontinued operations and assets and liabilities held for sale for all periods presented.

(b) Regulatory Assets and Regulatory Liabilities -
Regulatory assets were comprised of the following items (in millions):

	Alliant Energy		IPL		WPL	
	September 30, 2012	December 31, 2011	**September 30, 2012**	December 31, 2011	**September 30, 2012**	December 31, 2011
Tax-related	**$709.4**	$634.7	**$686.2**	$614.6	**$23.2**	$20.1
Pension and other postretirement benefits costs	**495.4**	514.1	**256.3**	264.9	**239.1**	249.2
Asset retirement obligations (AROs)	**57.8**	65.9	**38.7**	48.7	**19.1**	17.2
Derivatives	**56.6**	77.7	**22.6**	33.5	**34.0**	44.2
Environmental-related costs	**36.3**	38.9	**31.5**	32.2	**4.8**	6.7
Emission allowances	**30.0**	30.0	**30.0**	30.0	**—**	—
Debt redemption costs	**20.3**	21.8	**14.0**	15.1	**6.3**	6.7
IPL's electric transmission service costs	**18.7**	24.9	**18.7**	24.9	**—**	—
Proposed base-load projects costs	**16.0**	21.5	**11.4**	15.3	**4.6**	6.2
Other	**77.9**	65.5	**41.6**	38.1	**36.3**	27.4
	$1,518.4	$1,495.0	**$1,151.0**	$1,117.3	**$367.4**	$377.7

Regulatory liabilities were comprised of the following items (in millions):

	Alliant Energy		IPL		WPL	
	September 30, 2012	December 31, 2011	**September 30, 2012**	December 31, 2011	**September 30, 2012**	December 31, 2011
Cost of removal obligations	**$406.6**	$404.9	**$266.5**	$261.9	**$140.1**	$143.0
IPL's tax benefit rider	**327.4**	349.6	**327.4**	349.6	**—**	—
Energy conservation cost recovery	**48.8**	29.6	**8.9**	4.7	**39.9**	24.9
IPL's electric transmission assets sale	**35.2**	45.1	**35.2**	45.1	**—**	—
Derivatives	**21.3**	7.2	**10.2**	3.6	**11.1**	3.6
Commodity cost recovery	**20.4**	23.8	**14.8**	23.2	**5.6**	0.6

Other	**46.7**	49.9	**25.1**	33.2	**21.6**	16.7
	$906.4	$910.1	**$688.1**	$721.3	**$218.3**	$188.8

Tax-related - Alliant Energy's and IPL's tax-related regulatory assets are generally impacted by certain property-related differences at IPL for which deferred tax is not recorded in the income statement pursuant to Iowa rate-making principles. Deferred tax amounts are recorded to regulatory assets, along with the necessary revenue requirement tax gross-ups. During the nine months ended September 30, 2012, Alliant Energy's and IPL's tax-related regulatory assets increased primarily due to changes in the estimated amount of qualifying repair expenditures and allocation of mixed service costs at IPL.

Derivatives - In accordance with IPL's and WPL's fuel and natural gas recovery mechanisms, prudently incurred costs from derivative instruments are recovered from customers in the future after any losses are realized and gains from derivative instruments are refunded to customers in the future after any gains are realized. Based on these recovery mechanisms, the changes in the fair value of derivative liabilities/assets resulted in comparable changes to regulatory assets/ liabilities on Alliant Energy's, IPL's and WPL's Condensed Consolidated Balance Sheets for the nine months ended September 30, 2012. Refer to Note 10 for additional details of Alliant Energy's, IPL's and WPL's derivative assets and derivative liabilities.

Emission allowances - IPL entered into forward contracts in 2007 to purchase sulfur dioxide (SO2) emission allowances with vintage years of 2014 through 2017 from various counterparties for $34 million to meet future Clean Air Interstate Rule (CAIR) emission reduction standards. Any SO2 emission allowances acquired under these forward contracts may be used to meet requirements under the existing Acid Rain program regulations or the more stringent CAIR emission reduction standards but are not eligible to be used for compliance requirements under the Cross-State Air Pollution Rule (CSAPR). In July 2011, the EPA issued CSAPR to replace CAIR with an anticipated effective date in 2012. As a result of the issuance of CSAPR, Alliant Energy and IPL concluded in the third quarter of 2011 that the allowances to be acquired under these forward contracts would not be needed by IPL to comply with expected environmental regulations in the future. The value of these allowances was nominal, which was significantly below the $34 million contract price for these allowances. As a result, Alliant Energy and IPL recognized charges of $34 million for these forward contracts in the third quarter of 2011. The $34 million obligation was recorded in other long-term liabilities and deferred credits in the third quarter of 2011. Alliant Energy and IPL concluded that $30 million of the charges are probable of recovery from IPL's customers and therefore were recorded to regulatory assets in the third quarter of 2011. The remaining $4 million of charges were determined not to be probable of recovery from IPL's customers resulting in $2 million of charges related to electric customers recorded to "Electric production fuel and energy purchases" and $2 million of charges related to steam customers recorded to "Utility - Other operation and maintenance" in Alliant Energy's and IPL's Condensed Consolidated Statements of Income for the three and nine months ended September 30, 2011. In August 2012, the U.S. Court of Appeals for the D.C. Circuit (D.C. Circuit Court) issued its opinion to the EPA vacating and remanding CSAPR for further revision to the EPA. The D.C. Circuit Court order also requires the EPA to continue administering CAIR pending the promulgation of a valid replacement for CSAPR. Despite CSAPR being vacated, the current value of these allowances continues to be nominal and significantly below the $34 million contract price for these allowances. Alliant Energy and IPL currently believe that CAIR will be replaced in the future, either by a modified CSAPR or another rule that addresses the interstate transport of air pollutants.

Proposed base-load projects costs - In accordance with the Minnesota Public Utilities Commission's (MPUC's) August 2011 order related to IPL's 2009 test year Minnesota retail electric rate case, IPL was authorized to recover $2 million of previously incurred plant cancellation costs for its proposed base-load project referred to as Sutherland #4. As a result, Alliant Energy and IPL recorded a $2 million increase to regulatory assets, and a $2 million credit to “Utility - Other operation and maintenance” in their Condensed Consolidated Statements of Income for the nine months ended September 30, 2011.

IPL’s tax benefit rider - Alliant Energy’s and IPL’s “IPL’s tax benefit rider” regulatory liabilities in the above table decreased $22 million primarily due to $63 million of regulatory liabilities used to credit IPL’s Iowa retail electric customers’ bills during the nine months ended September 30, 2012. This item was offset by changes in the estimated amounts of qualifying repair expenditures and allocation of mixed service costs at IPL. Refer to Note 2 for discussion of a proposed tax benefit rider for IPL’s Iowa retail gas customers and Note 4 for additional details regarding the tax benefit rider for IPL’s Iowa retail electric customers.

Energy conservation cost recovery - WPL collects revenues from its customers to offset certain expenditures incurred by WPL for conservation programs, including state mandated programs and WPL’s Shared Savings program. Differences between forecasted costs used to set rates and actual costs for these programs are deferred as a regulatory asset or regulatory liability. During the nine months ended September 30, 2012, WPL’s forecasted costs used to set current rates exceeded actual costs for these programs, resulting in a $15 million increase to Alliant Energy’s and WPL’s “Energy conservation cost recovery” regulatory liability.

IPL’s electric transmission assets sale - In accordance with the MPUC’s August 2011 order related to IPL’s 2009 test year Minnesota retail electric rate case, IPL was authorized to refund a higher amount of the gain realized from the sale of its electric transmission assets in 2007 to its Minnesota retail electric customers than previously estimated. As a result, Alliant Energy and IPL recorded a $5 million increase to regulatory liabilities, and a $5 million charge to “Utility - Other operation and maintenance” in their Condensed Consolidated Statements of Income for the nine months ended September 30, 2011 for the additional amount to be refunded.

Other - Based on an assessment completed for the nine months ended September 30, 2011, Alliant Energy, IPL and WPL recognized impairment charges of $7 million, $2 million and $5 million, respectively, for regulatory assets that were no longer probable of future recovery. The regulatory asset impairment charges were recorded by Alliant Energy, IPL and WPL as reductions in regulatory assets, and charges to “Utility - Other operation and maintenance” in their Condensed Consolidated Statements of Income for the nine months ended September 30, 2011.

Based on the Public Service Commission of Wisconsin’s (PSCW’s) July 2012 order related to WPL’s 2013/2014 test period Wisconsin retail electric and gas rate case, WPL was authorized to recover previously incurred costs associated with the acquisition of a 25% ownership interest in Edgewater Unit 5 and proposed clean air compliance plan projects. As a result, Alliant Energy and WPL recorded a $5 million increase to “Regulatory assets” on their Condensed Consolidated Balance Sheets and a $5 million credit to “Utility - Other operation and maintenance” in their Condensed Consolidated Statements of Income for the nine months ended September 30, 2012.

(c) Utility Property, Plant and Equipment -
WPL’s Edgewater Unit 5 Emission Controls Project - WPL is currently installing a selective catalytic reduction (SCR) system at Edgewater Unit 5 to reduce nitrogen oxide (NOx) emissions at the generating facility. Construction began in the third quarter of 2010 and is expected to be completed by the end of 2012. The SCR is expected to help meet requirements under the Wisconsin Reasonably Available Control Technology (RACT) Rule, which require additional NOx emission reductions at Edgewater by May 2013. As of September 30, 2012, WPL recorded capitalized expenditures of $116 million and allowance for funds used during construction (AFUDC) of $8 million for the SCR system in “Construction work in progress - Edgewater Generating Station Unit 5 emission controls” on Alliant Energy’s and WPL’s Condensed Consolidated Balance Sheets.

WPL’s Columbia Units 1 and 2 Emission Controls Project - WPL is currently installing scrubbers and baghouses at Columbia Units 1 and 2 to reduce SO2 and mercury emissions at the generating facility. WPL owns a 46.2% interest in Columbia Units 1 and 2. Construction began in the first quarter of 2012 and is expected to be completed in 2014. The scrubbers and baghouses are expected to help meet requirements under CAIR or some alternative to this rule that may be implemented, the Utility Maximum Achievable Control Technology (MACT) Rule and the Wisconsin State Mercury Rule. As of September 30, 2012, WPL recorded capitalized expenditures of $90 million and AFUDC of $2 million for its allocated portion of the scrubbers and baghouses in "Construction work in progress - Columbia Energy Center Units 1 and 2 emission controls" on Alliant Energy's and WPL's Condensed Consolidated Balance Sheets.

IPL's George Neal Units 3 and 4 Emission Controls Project - MidAmerican Energy Company (MidAmerican) is currently installing scrubbers and baghouses at George Neal Units 3 and 4 to reduce SO2 and mercury emissions at the generating facility. IPL owns a 28.0% and 25.695% interest in George Neal Units 3 and 4, respectively. Construction began in the fourth quarter of 2011 and is expected to be completed in 2013 and 2014. The scrubbers and baghouses are expected to help meet requirements under CAIR or some alternative to this rule that may be implemented and the Utility MACT Rule. As of September 30, 2012, IPL recorded capitalized expenditures of $53 million and AFUDC of $1 million for its allocated portion of the scrubbers and baghouses in "Construction work in progress - George Neal Generating Station Units 3 and 4 emission controls" on Alliant Energy's and IPL's Condensed Consolidated Balance Sheets.

IPL's Ottumwa Unit 1 Emission Controls Project - IPL is currently installing a scrubber and baghouse at Ottumwa Unit 1 to reduce SO2 and mercury emissions at the generating facility. IPL owns a 48% interest in Ottumwa Unit 1. Construction began in the second quarter of 2012 and is expected to be completed in 2014. The scrubber and baghouse are expected to help meet requirements under CAIR or some alternative to this rule that may be implemented and the Utility MACT Rule. As of September 30, 2012, IPL recorded capitalized expenditures of $52 million and AFUDC of $1 million for its allocated portion of the scrubber and baghouse in "Construction work in progress - Ottumwa Generating Station Unit 1 emission controls" on Alliant Energy's and IPL's Condensed Consolidated Balance Sheets.

Franklin County Wind Project - In 2008, Alliant Energy entered into a master supply agreement with Vestas-American Wind Technology, Inc. (Vestas) to purchase 500 MW of wind turbine generator sets and related equipment. Alliant Energy utilized 400 MW of these wind turbine generator sets and related equipment to construct IPL's Whispering Willow - East and WPL's Bent Tree - Phase I wind projects. In the second quarter of 2011, Alliant Energy decided to utilize the remaining 100 MW of wind turbine generator sets and related equipment at Resources to build the Franklin County wind project. In the second quarter of 2011, IPL sold the assets for this wind project to Resources for $115.3 million, which represented IPL's book value for progress payments to date for the 100 MW of wind turbine generator sets and related equipment and land rights in Franklin County, Iowa. In addition, Resources assumed the remaining progress payments to Vestas for the 100 MW of wind turbine generator sets and related equipment. The proceeds received by IPL were recorded in investing activities in IPL's Condensed Consolidated Statement of Cash Flows for the nine months ended September 30, 2011. Refer to Note 1(d) for further discussion of the Franklin County wind project.

IPL's Whispering Willow - East Wind Project - In 2011, IPL received an order from the MPUC approving a temporary recovery rate for the Minnesota retail portion of its Whispering Willow - East wind project construction costs. In its order, the MPUC did not conclude on the prudence of these project costs. The prudence of these project costs and the final recovery rate for these costs will be addressed in a separate proceeding that is expected to be completed in 2013. The initial recovery rate approved by the MPUC is below the amount required by IPL to recover the Minnesota retail portion of its total project costs. Based on its interpretation of the order, IPL currently believes that it is probable it will not be allowed to recover the entire Minnesota retail portion of its project costs. IPL currently believes the most likely outcome of the final rate proceeding will result in the MPUC effectively disallowing recovery of approximately $8 million of project costs out of a total of approximately $30 million of project costs allocated to the Minnesota retail jurisdiction. As a result, IPL recognized an $8 million impairment related to this probable disallowance, which was recorded as a reduction to electric plant in service and a charge to "Utility - Other operation and maintenance" in Alliant Energy's and IPL's Condensed Consolidated Statements of Income for the nine months ended September 30, 2011. This amount is subject to change until the MPUC determines the final recovery rate for these project costs.

Wind Site in Green Lake and Fond du Lac Counties in Wisconsin - In 2009, WPL purchased development rights to an approximate 100 MW wind site in Green Lake and Fond du Lac Counties in Wisconsin. Due to events in the first quarter of 2011 resulting in uncertainty regarding wind siting requirements in Wisconsin and increased risks with permitting this wind site, WPL determined it would be difficult to sell or effectively use the site for wind development. As a result, WPL recognized a $5 million impairment in the first quarter of 2011 for the amount of capitalized costs incurred for this site. The impairment was recorded as a reduction in other utility property, plant and equipment, and a charge to “Utility - Other operation and maintenance” in Alliant Energy’s and WPL’s Condensed Consolidated Statements of Income for the nine months ended September 30, 2011.

Depreciation - In May 2012, the PSCW issued an order approving the implementation of updated depreciation rates for WPL as a result of a recently completed depreciation study. The updated depreciation rates will be effective January 1, 2013 for all assets other than Riverside. WPL’s depreciation rates for Riverside will be effective on the purchase date of Riverside. WPL estimates the new average rates of depreciation for its electric generation, electric distribution and gas properties will be approximately 3.4%, 2.7% and 2.5%, respectively, during 2013.

(d) Non-regulated and Other Property, Plant and Equipment - As of September 30, 2012, Alliant Energy recorded capitalized expenditures of $198 million, capitalized interest of $8 million and AROs of $8 million in Non-regulated Generation property, plant and equipment on Alliant Energy’s balance sheet related to Resources’ Franklin County wind project. Alliant Energy expects to place the Franklin County wind project in service in the fourth quarter of 2012. Refer to Note 1(c) for further discussion of the Franklin County wind project and Note 14 for further discussion of the Franklin County wind project AROs.

In April 2012, Alliant Energy exercised its option under the corporate headquarters lease and purchased the building at the expiration of the lease term for $48 million.

(e) Comprehensive Income - For the three and nine months ended September 30, 2012 and 2011, Alliant Energy’s other comprehensive income was not material; therefore, its comprehensive income was substantially equal to its net income for such periods. For the three and nine months ended September 30, 2012 and 2011, IPL and WPL had no other comprehensive income; therefore their comprehensive income was equal to their earnings available for common stock for such periods.

(f) Cash Flows Presentation - Alliant Energy reports cash flows from continuing operations together with cash flows from discontinued operations in its Condensed Consolidated Statements of Cash Flows. Refer to Note 13 for details of cash flows from discontinued operations.

Benefit Plans (Fair Values Of Nonvested Performance Shares And Units) (Details) (USD $)									9 Months Ended					
	Sep. 30, 2012 Performance Shares [Member]	Dec. 31, 2011 Performance Shares [Member]	Sep. 30, 2011 Performance Shares [Member]	Dec. 31, 2010 Performance Shares [Member]	Sep. 30, 2012 Performance Units [Member]	Dec. 31, 2011 Performance Units [Member]	Sep. 30, 2011 Performance Units [Member]	Dec. 31, 2010 Performance Units [Member]	Sep. 30, 2012 2012 Grant [Member] Performance Shares [Member]	Sep. 30, 2012 2012 Grant [Member] Performance Units [Member]	Sep. 30, 2012 2011 Grant [Member] Performance Shares [Member]	Sep. 30, 2012 2011 Grant [Member] Performance Units [Member]	Sep. 30, 2012 2010 Grant [Member] Performance Shares [Member]	Sep. 30, 2012 2010 Grant [Member] Performance Units [Member]
Defined Benefit Plan Disclosure [Line Items]														
Nonvested awards (in shares)	145,277 [1]	236,979 [1]	236,979 [1]	234,518 [1]	66,804 [2]	42,996 [2]	42,996 [2]	23,128 [2]	45,612	24,686	45,235	21,693	54,430	20,425
Alliant Energy common stock closing price on September 30, 2012 (in dollars per share)									$ 43.39		$ 43.39		$ 43.39	
Alliant Energy common stock average price on grant date (in dollars per share)										$ 43.05		$ 38.75		$ 32.56
Estimated payout percentage based on performance criteria									78.00%	78.00%	91.00%	91.00%	162.00%	162.00%
Fair values of each nonvested award (in dollars per share)									$ 33.84	$ 33.58	$ 39.48	$ 35.26	$ 70.29	$ 52.74

[1] Share amounts represent the target number of performance shares. Each performance share's value is based on the price of one share of Alliant Energy's common stock at the end of the performance period. The actual number of shares that will be paid out upon vesting is dependent upon actual performance and may range from zero to 200% of the target number of shares.

[2] Unit amounts represent the target number of performance units. Each performance unit's value is based on the average price of one share of Alliant Energy's common stock on the grant date of the award. The actual payout for performance units is dependent upon actual performance and may range from zero to 200% of the target number of units.

Discontinued Operations And Assets And Liabilities Held For Sale (Tables)	9 Months Ended Sep. 30, 2012

Discontinued Operations and Disposal Groups [Abstract]

Components Of Discontinued Operations In Condensed Consolidated Statements Of Income

A summary of the components of discontinued operations in Alliant Energy's Condensed Consolidated Statements of Income for the three and nine months ended September 30 was as follows (in millions):

	Three Months		Nine Months	
	2012	2011	**2012**	2011
Operating revenues	**$94.5**	$150.7	**$243.0**	$326.6
Operating expenses	**91.7**	175.0	**246.6**	346.0
Interest expense and other	**0.2**	(0.2)	**0.4**	(0.1)
Income (loss) before income taxes	**2.6**	(24.1)	**(4.0)**	(19.3)
Income tax expense (benefit)	**0.9**	(9.2)	**(1.7)**	(6.7)
Income (loss) from discontinued operations, net of tax	**$1.7**	($14.9)	**($2.3)**	($12.6)

Components Of Assets And Liabilities Held For Sale In Condensed Consolidated Balance Sheets

A summary of the assets and liabilities held for sale on Alliant Energy's Condensed Consolidated Balance Sheets was as follows (in millions):

	September 30, 2012	December 31, 2011
Assets held for sale:		
Property, plant and equipment, net	**$—**	$3.8
Current assets	**51.1**	115.5
Other assets	**0.3**	0.3
Total assets held for sale	**51.4**	119.6
Liabilities held for sale:		
Current liabilities	**66.0**	62.0
Other long-term liabilities and deferred credits	**0.1**	0.1
Total liabilities held for sale	**66.1**	62.1
Net assets (liabilities) held for sale	**($14.7)**	$57.5

Summary Of Components Of Cash Flows For Discontinued Operations

A summary of the components of cash flows for discontinued operations for the nine months ended September 30 was as follows (in millions):

	2012	2011
Net cash flows from (used for) operating activities	**$72.0**	($79.5)
Net cash flows from (used for) investing activities	**(0.2)**	11.6
Net cash flows from (used for) financing activities (a)	**(71.7)**	49.6

(a) Includes intercompany borrowings.

Common Equity (Common Share Activity) (Details)	9 Months Ended Sep. 30, 2012	
Common Stock Oustanding [Roll Forward]		
Shares outstanding, January 1 (in shares)	111,018,821	
Equity incentive plans (in shares)	20,195	
Other (in shares)	(51,616)	[1]
Shares outstanding, September 30 (in shares)	110,987,400	

[1] Includes shares transferred from employees to Alliant Energy to satisfy tax withholding requirements in connection with the vesting of certain restricted stock under the equity incentive plans.

Earnings Per Share	9 Months Ended Sep. 30, 2012
Earnings Per Share [Abstract]	
Earnings Per Share	**EARNINGS PER SHARE** A reconciliation of the weighted average common shares outstanding used in the basic and diluted earnings per weighted average common share (EPS) calculation for the three and nine months ended September 30 was as follows (in thousands):

	Three Months		Nine Months	
	2012	2011	**2012**	2011
Weighted average common shares outstanding:				
Basic EPS calculation	**110,768**	110,647	**110,747**	110,613
Effect of dilutive share-based awards	**11**	48	**16**	55
Diluted EPS calculation	**110,779**	110,695	**110,763**	110,668

For the three and nine months ended September 30, 2012 and 2011, there were no potentially dilutive securities excluded from the calculation of diluted EPS.

Asset Retirement Obligations (AROs) (Tables)	9 Months Ended Sep. 30, 2012
Asset Retirement Obligation Disclosure [Abstract]	
Reconciliation Of Changes In Asset Retirement Obligations (AROs)	A reconciliation of the changes in AROs associated with long-lived assets is as follows (in millions):

	Alliant Energy		IPL		WPL	
	2012	2011	**2012**	2011	**2012**	2011
Balance, January 1	**$91.1**	$75.9	**$56.2**	$43.6	**$34.9**	$32.3
Revisions in estimated cash flows (a)	**(9.9)**	7.8	**(9.2)**	7.7	**(0.7)**	0.1
Liabilities settled	**(2.6)**	(0.5)	**(2.5)**	(0.4)	**(0.1)**	(0.1)
Liabilities incurred (b)	**16.0**	4.0	**—**	3.1	**7.6**	0.9
Accretion expense	**2.6**	3.4	**1.4**	2.1	**1.2**	1.3
Balance, September 30	**$97.2**	$90.6	**$45.9**	$56.1	**$42.9**	$34.5

(a) For the nine months ended September 30, 2012 and 2011, IPL recorded revisions in estimated cash flows of ($8.2) million and $7.0 million, respectively, based on revised remediation timing and cost information for asbestos remediation at its Sixth Street Generating Station.

(b) For the nine months ended September 30, 2012, Resources recorded AROs of $8.4 million related to its Franklin County wind project and WPL recorded AROs of $7.6 million related to its Nelson Dewey generating station.

Summary Of Significant Accounting Policies (Tables)

	9 Months Ended Sep. 30, 2012

Accounting Policies [Abstract]

Regulatory Assets

Regulatory assets were comprised of the following items (in millions):

	Alliant Energy		IPL		WPL	
	September 30, 2012	December 31, 2011	**September 30, 2012**	December 31, 2011	**September 30, 2012**	December 31, 2011
Tax-related	**$709.4**	$634.7	**$686.2**	$614.6	**$23.2**	$20.1
Pension and other postretirement benefits costs	**495.4**	514.1	**256.3**	264.9	**239.1**	249.2
Asset retirement obligations (AROs)	**57.8**	65.9	**38.7**	48.7	**19.1**	17.2
Derivatives	**56.6**	77.7	**22.6**	33.5	**34.0**	44.2
Environmental-related costs	**36.3**	38.9	**31.5**	32.2	**4.8**	6.7
Emission allowances	**30.0**	30.0	**30.0**	30.0	**—**	—
Debt redemption costs	**20.3**	21.8	**14.0**	15.1	**6.3**	6.7
IPL’s electric transmission service costs	**18.7**	24.9	**18.7**	24.9	**—**	—
Proposed base-load projects costs	**16.0**	21.5	**11.4**	15.3	**4.6**	6.2
Other	**77.9**	65.5	**41.6**	38.1	**36.3**	27.4
	$1,518.4	$1,495.0	**$1,151.0**	$1,117.3	**$367.4**	$377.7

Regulatory Liabilities

Regulatory liabilities were comprised of the following items (in millions):

	Alliant Energy		IPL		WPL	
	September 30, 2012	December 31, 2011	**September 30, 2012**	December 31, 2011	**September 30, 2012**	December 31, 2011
Cost of removal obligations	**$406.6**	$404.9	**$266.5**	$261.9	**$140.1**	$143.0
IPL’s tax benefit rider	**327.4**	349.6	**327.4**	349.6	**—**	—
Energy conservation cost recovery	**48.8**	29.6	**8.9**	4.7	**39.9**	24.9
IPL’s electric transmission assets sale	**35.2**	45.1	**35.2**	45.1	**—**	—
Derivatives	**21.3**	7.2	**10.2**	3.6	**11.1**	3.6

Commodity cost recovery	**20.4**	23.8	**14.8**	23.2	**5.6**	0.6
Other	**46.7**	49.9	**25.1**	33.2	**21.6**	16.7
	$906.4	$910.1	**$688.1**	$721.3	**$218.3**	$188.8

Debt (Other Short-Term Borrowings) (Details) (USD $) In Millions, unless otherwise specified	3 Months Ended		9 Months Ended	
	Sep. 30, 2012	Sep. 30, 2011	Sep. 30, 2012	Sep. 30, 2011
Debt Instrument [Line Items]				
Maximum amount outstanding (based on daily outstanding balances)	$ 185.3	$ 22.1	$ 185.3	$ 96.5
Average amount outstanding (based on daily outstanding balances)	133.0	2.6	100.2	28.7
Weighted average interest rates	0.40%	0.40%	0.40%	0.30%
IPL [Member]				
Debt Instrument [Line Items]				
Maximum amount outstanding (based on daily outstanding balances)	19.5	18.0	35.4	54.4
Average amount outstanding (based on daily outstanding balances)	1.3	1.7	7.2	7.1
Weighted average interest rates	0.40%	0.30%	0.40%	0.30%
WPL [Member]				
Debt Instrument [Line Items]				
Maximum amount outstanding (based on daily outstanding balances)	35.6	0	35.6	96.5
Average amount outstanding (based on daily outstanding balances)	$ 11.9	$ 0	$ 13.3	$ 23.0
Weighted average interest rates	0.30%		0.30%	0.30%

Utility Rate Cases	9 Months Ended Sep. 30, 2012
Utility Rate Cases [Line Items]	
Utility Rate Cases	**UTILITY RATE CASES** **WPL's Wisconsin Retail Electric and Gas Rate Case (2013/2014 Test Period)** - In May 2012, WPL filed a retail base rate filing based on a forward-looking test period that includes 2013 and 2014. The filing requested approval for WPL to implement a decrease in annual base rates for WPL's retail gas customers of $13 million effective January 1, 2013 followed by a freeze of such gas base rates through the end of 2014. The filing also requested authority to maintain customer base rates for WPL's retail electric customers at their current levels through the end of 2014. Recovery of the costs for the planned acquisition of Riverside, the SCR project at Edgewater Unit 5 and the scrubber and baghouse projects at Columbia Units 1 and 2 are included in the request. The recovery of the costs for these capital projects are offset by decreases in rate base resulting from increased net deferred tax liabilities, the impact of changes in the amortizations of regulatory assets and regulatory liabilities, and the reduction of capacity payments. In July 2012, WPL received an order from the PSCW authorizing WPL to implement its retail base rate filing as requested. Refer to Note 1(b) for details of increases to "Regulatory assets" on Alliant Energy's and WPL's Condensed Consolidated Balance Sheets and regulatory-related credits to "Utility - Other operation and maintenance" in Alliant Energy's and WPL's Condensed Consolidated Statements of Income during the nine months ended September 30, 2012 as a result of the PSCW's order authorizing WPL to recover previously incurred costs associated with the acquisition of a 25% interest in Edgewater Unit 5 and proposed clean air compliance plan projects. **IPL's Iowa Retail Gas Rate Case (2011 Test Year) -** In May 2012, IPL filed a request with the Iowa Utilities Board (IUB) to increase annual rates for its Iowa retail gas customers by $15 million, or approximately 6%. The request was based on a 2011 historical test year as adjusted for certain known and measurable changes occurring up to 12 months after the commencement of the proceeding. The key drivers for the filing included recovery of capital investments since IPL's last Iowa retail gas rate case filed in 2005. IPL's request included a proposal to utilize regulatory liabilities to credit bills of Iowa retail gas customers to help mitigate the impact of the proposed final rate increase on such customers. IPL is proposing to reduce customer bills utilizing a tax benefit rider over a three-year period by approximately $36 million in aggregate. In conjunction with the filing, IPL implemented an interim retail gas rate increase of $9 million, or approximately 3%, on an annual basis, effective June 4, 2012, without regulatory review and subject to refund pending determination of final rates from the request. During the three and nine months ended September 30, 2012, Alliant Energy and IPL recorded $2 million and $2 million, respectively, in gas revenues from IPL's Iowa retail gas customers related to the interim retail gas rate increase. In August 2012, IPL, the Iowa Office of Consumer Advocate (OCA) and the Iowa Consumers Coalition filed a unanimous settlement proposal with the IUB addressing all issues among these parties related to this rate case. The unanimous settlement proposal includes an increase in annual rates for IPL's Iowa retail gas customers of $11 million and utilization of IPL's proposed tax benefit rider. The unanimous settlement proposal and the gas tax benefit rider for this rate case are subject to approval by the IUB. The IUB established a December 2012 hearing date to address the issues in this rate case and is expected to issue its decision by April 2013. **IPL's Minnesota Retail Electric Rate Case (2009 Test Year) -** In May 2010, IPL filed a request with the MPUC to increase annual rates for its Minnesota retail electric customers by $15 million, or approximately 22%. The request was based on a 2009 historical test year as adjusted for certain known and measurable items at the time of the filing. The key drivers for the filing included recovery of investments in the Whispering Willow - East wind project and emission controls projects at Lansing Unit 4, and recovery of increased electric transmission service costs. In conjunction with the filing, IPL implemented an interim retail rate increase of $14 million, on an annual basis, effective July 6, 2010. In November 2011, IPL received an order from the MPUC authorizing a final annual retail electric rate increase equivalent to $11 million. The final annual

retail electric rate increase of $11 million includes $8 million of higher base rates, $2 million from the temporary renewable energy rider and $1 million from the utilization of regulatory liabilities to offset higher electric transmission service costs. Refer to Note 1(b) for discussion of changes to regulatory assets and regulatory liabilities during the nine months ended September 30, 2011 based on the MPUC's decisions to provide IPL's retail electric customers in Minnesota additional refunds from the gain on the sale of electric transmission assets in 2007 and to provide IPL recovery of $2 million of previously incurred costs for Sutherland #4. Refer to Note 1(c) for discussion of an impairment recognized during the nine months ended September 30, 2011 based on the MPUC's decision regarding the recovery of IPL's Whispering Willow - East wind project costs.

WPL's Retail Fuel-related Rate Case (2013 Test Year) - In June 2012, WPL filed a request with the PSCW to decrease annual rates for WPL's retail electric customers by $25 million, or approximately 2%, to reflect anticipated decreases in retail electric production fuel and energy purchases costs (fuel-related costs) in 2013 compared to the fuel-related cost estimates used to determine rates for 2012. In October 2012, WPL received an oral decision from the PSCW authorizing an annual retail electric rate decrease of $29 million, or approximately 3%, related to expected changes in retail fuel-related costs. The 2013 fuel-related costs approved by the PSCW were based on forecasted energy market prices for 2013, which were updated in October 2012. WPL currently anticipates the 2013 fuel-related costs will be monitored using an annual bandwidth of plus or minus 2%. The rate change granted from this request is scheduled to be effective on January 1, 2013.

WPL's Retail Fuel-related Rate Case (2012 Test Year) - In December 2011, WPL received an order from the PSCW authorizing an annual retail electric rate increase of $4 million related to expected changes in retail fuel-related costs for 2012. The December 2011 order also required WPL to defer direct CSAPR compliance costs that are not included in the fuel monitoring level and set a zero percent tolerance band for the CSAPR-related deferral. The 2012 fuel-related costs, excluding deferred CSAPR compliance costs, will be monitored using an annual bandwidth of plus or minus 2%. The retail electric rate increase granted from this request was effective January 1, 2012. Retail fuel-related costs incurred by WPL for the period from January 2012 through September 2012 were lower than retail fuel-related costs used to determine rates. WPL currently projects that its retail fuel-related costs for the 2012 calendar year will remain lower than the approved fuel monitoring level by more than the 2% bandwidth resulting in future refunds anticipated to be paid to WPL's retail electric customers. As of September 30, 2012, Alliant Energy and WPL recorded $5 million in "Regulatory liabilities" on their Condensed Consolidated Balance Sheets for refunds anticipated to be paid to WPL's retail electric customers.

IPL [Member]

Utility Rate Cases [Line Items]

Utility Rate Cases

UTILITY RATE CASES

WPL's Wisconsin Retail Electric and Gas Rate Case (2013/2014 Test Period) - In May 2012, WPL filed a retail base rate filing based on a forward-looking test period that includes 2013 and 2014. The filing requested approval for WPL to implement a decrease in annual base rates for WPL's retail gas customers of $13 million effective January 1, 2013 followed by a freeze of such gas base rates through the end of 2014. The filing also requested authority to maintain customer base rates for WPL's retail electric customers at their current levels through the end of 2014. Recovery of the costs for the planned acquisition of Riverside, the SCR project at Edgewater Unit 5 and the scrubber and baghouse projects at Columbia Units 1 and 2 are included in the request. The recovery of the costs for these capital projects are offset by decreases in rate base resulting from increased net deferred tax liabilities, the impact of changes in the amortizations of regulatory assets and regulatory liabilities, and the reduction of capacity payments. In July 2012, WPL received an order from the PSCW authorizing WPL to implement its retail base rate filing as requested. Refer to Note 1(b) for details of increases to "Regulatory assets" on Alliant Energy's and WPL's Condensed Consolidated Balance Sheets and regulatory-related credits to "Utility - Other operation and maintenance" in Alliant Energy's and WPL's Condensed Consolidated Statements of Income during the nine months ended September 30, 2012 as a result of the PSCW's order authorizing WPL to recover previously incurred costs associated with the acquisition of a 25% interest in Edgewater Unit 5 and proposed clean air compliance plan projects.

IPL's Iowa Retail Gas Rate Case (2011 Test Year) - In May 2012, IPL filed a request with the Iowa Utilities Board (IUB) to increase annual rates for its Iowa retail gas customers by $15 million, or approximately 6%. The request was based on a 2011 historical test year as adjusted for certain known and measurable changes occurring up to 12 months after the commencement of the proceeding. The key drivers for the filing included recovery of capital investments since IPL's last Iowa retail gas rate case filed in 2005. IPL's request included a proposal to utilize regulatory liabilities to credit bills of Iowa retail gas customers to help mitigate the impact of the proposed final rate increase on such customers. IPL is proposing to reduce customer bills utilizing a tax benefit rider over a three-year period by approximately $36 million in aggregate. In conjunction with the filing, IPL implemented an interim retail gas rate increase of $9 million, or approximately 3%, on an annual basis, effective June 4, 2012, without regulatory review and subject to refund pending determination of final rates from the request. During the three and nine months ended September 30, 2012, Alliant Energy and IPL recorded $2 million and $2 million, respectively, in gas revenues from IPL's Iowa retail gas customers related to the interim retail gas rate increase. In August 2012, IPL, the Iowa Office of Consumer Advocate (OCA) and the Iowa Consumers Coalition filed a unanimous settlement proposal with the IUB addressing all issues among these parties related to this rate case. The unanimous settlement proposal includes an increase in annual rates for IPL's Iowa retail gas customers of $11 million and utilization of IPL's proposed tax benefit rider. The unanimous settlement proposal and the gas tax benefit rider for this rate case are subject to approval by the IUB. The IUB established a December 2012 hearing date to address the issues in this rate case and is expected to issue its decision by April 2013.

IPL's Minnesota Retail Electric Rate Case (2009 Test Year) - In May 2010, IPL filed a request with the MPUC to increase annual rates for its Minnesota retail electric customers by $15 million, or approximately 22%. The request was based on a 2009 historical test year as adjusted for certain known and measurable items at the time of the filing. The key drivers for the filing included recovery of investments in the Whispering Willow - East wind project and emission controls projects at Lansing Unit 4, and recovery of increased electric transmission service costs. In conjunction with the filing, IPL implemented an interim retail rate increase of $14 million, on an annual basis, effective July 6, 2010. In November 2011, IPL received an order from the MPUC authorizing a final annual retail electric rate increase equivalent to $11 million. The final annual retail electric rate increase of $11 million includes $8 million of higher base rates, $2 million from the temporary renewable energy rider and $1 million from the utilization of regulatory liabilities to offset higher electric transmission service costs. Refer to Note 1(b) for discussion of changes to regulatory assets and regulatory liabilities during the nine months ended September 30, 2011 based on the MPUC's decisions to provide IPL's retail electric customers in Minnesota additional refunds from the gain on the sale of electric transmission assets in 2007 and to provide IPL recovery of $2 million of previously incurred costs for Sutherland #4. Refer to Note 1(c) for discussion of an impairment recognized during the nine months ended September 30, 2011 based on the MPUC's decision regarding the recovery of IPL's Whispering Willow - East wind project costs.

WPL's Retail Fuel-related Rate Case (2013 Test Year) - In June 2012, WPL filed a request with the PSCW to decrease annual rates for WPL's retail electric customers by $25 million, or approximately 2%, to reflect anticipated decreases in retail electric production fuel and energy purchases costs (fuel-related costs) in 2013 compared to the fuel-related cost estimates used to determine rates for 2012. In October 2012, WPL received an oral decision from the PSCW authorizing an annual retail electric rate decrease of $29 million, or approximately 3%, related to expected changes in retail fuel-related costs. The 2013 fuel-related costs approved by the PSCW were based on forecasted energy market prices for 2013, which were updated in October 2012. WPL currently anticipates the 2013 fuel-related costs will be monitored using an annual bandwidth of plus or minus 2%. The rate change granted from this request is scheduled to be effective on January 1, 2013.

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WPL [Member]

Utility Rate Cases [Line Items]

Utility Rate Cases

UTILITY RATE CASES

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IPL's Iowa Retail Gas Rate Case (2011 Test Year) - In May 2012, IPL filed a request with the Iowa Utilities Board (IUB) to increase annual rates for its Iowa retail gas customers by $15 million, or approximately 6%. The request was based on a 2011 historical test year as adjusted for certain known and measurable changes occurring up to 12 months after the commencement of the proceeding. The key drivers for the filing included recovery of capital investments since IPL's last Iowa retail gas rate case filed in 2005. IPL's request included a proposal to utilize regulatory liabilities to credit bills of Iowa retail gas customers to help mitigate the impact of the proposed final rate increase on such customers. IPL is proposing to reduce customer bills utilizing a tax benefit rider over a three-year period by approximately $36 million in aggregate. In conjunction with the filing, IPL implemented an interim retail gas rate increase of $9 million, or approximately 3%, on an annual basis, effective June 4, 2012, without regulatory review and subject to refund pending determination of final rates from the request. During the three and nine months ended September 30, 2012, Alliant Energy and IPL recorded $2 million and $2 million, respectively, in gas revenues from IPL's Iowa retail gas customers related to the interim retail gas rate increase. In August 2012, IPL, the Iowa Office of Consumer Advocate (OCA) and the Iowa Consumers Coalition filed a unanimous settlement proposal with the IUB addressing all issues among these parties related to this rate case. The unanimous settlement proposal includes an increase in annual rates for IPL's Iowa retail gas customers of $11 million and utilization of IPL's proposed tax benefit rider. The unanimous settlement proposal and the gas tax benefit rider for this rate case are subject to approval by the IUB. The IUB established a December 2012 hearing date to address the issues in this rate case and is expected to issue its decision by April 2013.

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Condensed Consolidated Balance Sheets (USD $) In Millions, unless otherwise specified	Sep. 30, 2012	Dec. 31, 2011
Utility:		
Electric plant in service	$ 8,335.4	$ 8,165.4
Gas plant in service	869.4	852.9
Other plant in service	512.5	510.1
Accumulated depreciation	(3,351.5)	(3,206.0)
Net plant	6,365.8	6,322.4
Construction work in progress:		
Edgewater Generating Station Unit 5 emission controls (Wisconsin Power and Light Company)	124.0	77.7
Columbia Energy Center Units 1 and 2 emission controls (Wisconsin Power and Light Company)	91.6	9.0
George Neal Generating Station Units 3 and 4 emission controls (Interstate Power and Light Company)	53.5	8.3
Ottumwa Generating Station Unit 1 emission controls (Interstate Power and Light Company)	53.3	7.7
Other	159.1	154.5
Other, less accumulated depreciation	21.3	34.9
Total utility	6,868.6	6,614.5
Non-regulated and other:		
Non-regulated Generation, less accumulated depreciation	326.5	270.6
Alliant Energy Corporate Services, Inc. and other, less accumulated depreciation	189.5	148.2
Total non-regulated and other	516.0	418.8
Total property, plant and equipment	7,384.6	7,033.3
Current assets:		
Cash and cash equivalents	41.1	11.4
Accounts receivable:		
Customer, less allowance for doubtful accounts	93.9	88.1
Unbilled utility revenues	59.8	75.1
Other, less allowance for doubtful accounts	239.7	114.9
Income tax refunds receivable	43.9	39.1
Production fuel, at weighted average cost	110.5	101.9
Materials and supplies, at weighted average cost	61.4	58.5
Gas stored underground, at weighted average cost	37.3	57.7
Regulatory assets	92.9	103.6
Derivative assets	35.9	12.7
Prepaid gross receipts tax	29.1	40.2
Deferred income tax assets	90.0	22.8
Assets held for sale	51.4	119.6
Prepayments and other	41.7	25.0
Total current assets	1,028.6	870.6

Investments:		
Investment in American Transmission Company LLC	253.2	238.8
Other	60.9	61.9
Total investments	314.1	300.7
Other assets:		
Regulatory assets	1,425.5	1,391.4
Deferred charges and other	98.1	91.9
Total other assets	1,523.6	1,483.3
Total assets	10,250.9	9,687.9
Stockholders' Equity Attributable to Parent [Abstract]		
Common stock	1.1	1.1
Additional paid-in capital	1,512.1	1,510.8
Retained earnings	1,612.1	1,510.2
Accumulated other comprehensive loss	(0.8)	(0.8)
Shares in deferred compensation trust - 261,057 and 262,735 shares at a weighted average cost of $32.68 and $31.68 per share	(8.5)	(8.3)
Total common equity	3,116.0	3,013.0
Cumulative preferred stock (Interstate Power and Light Company)	145.1	145.1
Noncontrolling interest	1.7	1.8
Total equity	3,262.8	3,159.9
Cumulative preferred stock (Wisconsin Power and Light Company)	60.0	60.0
Long-term debt, net (excluding current portion)	2,828.1	2,703.1
Total capitalization	6,150.9	5,923.0
Current liabilities:		
Current maturities of long-term debt	1.4	1.4
Commercial paper	70.4	102.8
Accounts payable	418.0	267.8
Regulatory liabilities	168.5	164.7
Accrued taxes	37.4	46.9
Accrued interest	46.6	46.6
Derivative liabilities	37.8	55.9
Liabilities held for sale	66.1	62.1
Other	99.3	107.0
Total current liabilities	945.5	855.2
Other long-term liabilities and deferred credits:		
Deferred income tax liabilities	1,836.7	1,592.2
Regulatory liabilities	737.9	745.4
Pension and other benefit obligations	310.8	312.7
Other	269.1	259.4
Total long-term liabilities and deferred credits	3,154.5	2,909.7
Total capitalization and liabilities	10,250.9	9,687.9
IPL [Member]		
Utility:		
Electric plant in service	4,767.4	4,684.0

Gas plant in service	436.9	428.2
Steam plant in service	34.9	34.9
Other plant in service	253.6	246.4
Accumulated depreciation	(1,907.0)	(1,833.8)
Net plant	3,585.8	3,559.7
Construction work in progress:		
George Neal Generating Station Units 3 and 4 emission controls (Interstate Power and Light Company)	53.5	8.3
Ottumwa Generating Station Unit 1 emission controls (Interstate Power and Light Company)	53.3	7.7
Other	87.4	80.6
Other, less accumulated depreciation	19.8	19.8
Non-regulated and other:		
Total property, plant and equipment	3,799.8	3,676.1
Current assets:		
Cash and cash equivalents	5.3	2.1
Accounts receivable:		
Customer, less allowance for doubtful accounts	183.4	75.2
Income tax refunds receivable	20.7	28.4
Production fuel, at weighted average cost	76.1	67.7
Materials and supplies, at weighted average cost	33.3	31.5
Gas stored underground, at weighted average cost	19.6	25.5
Regulatory assets	55.2	59.0
Derivative assets	25.9	9.2
Deferred income tax assets	35.9	13.5
Prepayments and other	11.9	11.0
Total current assets	467.3	323.1
Investments:		
Total investments	17.0	16.8
Other assets:		
Regulatory assets	1,095.8	1,058.3
Deferred charges and other	19.3	19.2
Total other assets	1,115.1	1,077.5
Total assets	5,399.2	5,093.5
Stockholders' Equity Attributable to Parent [Abstract]		
Common stock	33.4	33.4
Additional paid-in capital	1,007.8	927.7
Retained earnings	456.9	433.3
Total common equity	1,498.1	1,394.4
Cumulative preferred stock (Interstate Power and Light Company)	145.1	145.1
Total equity	1,643.2	1,539.5
Long-term debt, net (excluding current portion)	1,359.3	1,309.0
Total capitalization	3,002.5	2,848.5
Current liabilities:		

Commercial paper	0	7.1
Accounts payable	231.4	118.2
Accounts payable to associated companies	35.1	36.7
Regulatory liabilities	111.0	137.1
Accrued taxes	38.0	43.8
Accrued interest	22.9	22.8
Derivative liabilities	17.9	24.5
Other	34.2	32.3
Total current liabilities	490.5	422.5
Other long-term liabilities and deferred credits:		
Deferred income tax liabilities	1,039.4	936.9
Regulatory liabilities	577.1	584.2
Pension and other benefit obligations	99.8	101.9
Other	189.9	199.5
Total long-term liabilities and deferred credits	1,906.2	1,822.5
Total capitalization and liabilities	5,399.2	5,093.5
WPL [Member]		
Utility:		
Electric plant in service	3,568.0	3,481.4
Gas plant in service	432.5	424.7
Other plant in service	224.0	228.8
Accumulated depreciation	(1,444.5)	(1,372.2)
Net plant	2,780.0	2,762.7
Leased Sheboygan Falls Energy Facility, less accumulated amortization	78.6	83.2
Construction work in progress:		
Edgewater Generating Station Unit 5 emission controls (Wisconsin Power and Light Company)	124.0	77.7
Columbia Energy Center Units 1 and 2 emission controls (Wisconsin Power and Light Company)	91.6	9.0
Other	71.7	73.9
Other, less accumulated depreciation	1.5	15.1
Non-regulated and other:		
Total property, plant and equipment	3,147.4	3,021.6
Current assets:		
Cash and cash equivalents	16.2	2.7
Accounts receivable:		
Customer, less allowance for doubtful accounts	84.6	76.2
Unbilled utility revenues	59.8	75.1
Other, less allowance for doubtful accounts	44.4	38.2
Income tax refunds receivable	23.0	0.7
Production fuel, at weighted average cost	34.4	34.2
Materials and supplies, at weighted average cost	26.7	25.7
Gas stored underground, at weighted average cost	17.7	32.2
Regulatory assets	37.7	44.6

Derivative assets	10.0	3.5
Prepaid gross receipts tax	29.1	40.2
Deferred income tax assets	50.3	6.0
Prepayments and other	20.8	6.7
Total current assets	454.7	386.0
Investments:		
Investment in American Transmission Company LLC	253.2	238.8
Other	19.3	19.8
Total investments	272.5	258.6
Other assets:		
Regulatory assets	329.7	333.1
Deferred charges and other	53.6	44.7
Total other assets	383.3	377.8
Total assets	4,257.9	4,044.0
Stockholders' Equity Attributable to Parent [Abstract]		
Common stock	66.2	66.2
Additional paid-in capital	869.2	869.0
Retained earnings	545.3	507.2
Total common equity	1,480.7	1,442.4
Cumulative preferred stock (Wisconsin Power and Light Company)	60.0	60.0
Long-term debt, net (excluding current portion)	1,082.5	1,082.2
Total capitalization	2,623.2	2,584.6
Current liabilities:		
Commercial paper	0	25.7
Accounts payable	133.5	98.5
Accounts payable to associated companies	20.5	20.5
Regulatory liabilities	57.5	27.6
Accrued interest	18.1	21.6
Derivative liabilities	19.9	31.4
Other	38.3	32.3
Total current liabilities	287.8	257.6
Other long-term liabilities and deferred credits:		
Deferred income tax liabilities	809.3	672.5
Regulatory liabilities	160.8	161.2
Capital lease obligations - Sheboygan Falls Energy Facility	100.2	103.3
Pension and other benefit obligations	127.8	128.0
Other	148.8	136.8
Total long-term liabilities and deferred credits	1,346.9	1,201.8
Total capitalization and liabilities	$ 4,257.9	$ 4,044.0

Segments Of Business

Segment Reporting Information [Line Items]

Segments Of Business

9 Months Ended Sep. 30, 2012

SEGMENTS OF BUSINESS

Alliant Energy - Certain financial information relating to Alliant Energy's business segments is as follows. As of September 30, 2012, Alliant Energy's RMT business qualified as assets and liabilities held for sale. The operating results of RMT have been separately classified and reported as discontinued operations in Alliant Energy's Condensed Consolidated Statements of Income. As a result, Alliant Energy no longer reports "Non-regulated - RMT" segment information. Intersegment revenues were not material to Alliant Energy's operations.

	Utility				Non-Regulated, Parent and Other	Alliant Energy Consolidated
	Electric	Gas	Other	Total		
				(in millions)		
Three Months Ended September 30, 2012						
Operating revenues	**$815.3**	**$46.8**	**$12.2**	**$874.3**	**$13.3**	**$887.6**
Operating income	**203.1**	**0.8**	**1.5**	**205.4**	**8.3**	**213.7**
Amounts attributable to Alliant Energy common shareowners:						
Income (loss) from continuing operations, net of tax				**159.2**	**(10.2)**	**149.0**
Income from discontinued operations, net of tax				**—**	**1.7**	**1.7**
Net income (loss) attributable to Alliant Energy common shareowners				**159.2**	**(8.5)**	**150.7**
Three Months Ended September 30, 2011						
Operating revenues	$796.9	$46.4	$15.8	$859.1	$11.8	$870.9
Operating income (loss)	206.1	(2.8)	0.1	203.4	6.0	209.4
Amounts attributable to Alliant Energy common shareowners:						
Income (loss) from continuing operations, net of tax				148.9	(12.0)	136.9
Loss from discontinued operations, net of tax				—	(14.9)	(14.9)
Net income (loss) attributable to Alliant Energy common shareowners				148.9	(26.9)	122.0

	Utility				Non-Regulated, Parent and Other	Alliant Energy Consolidated
	Electric	Gas	Other	Total		
				(in millions)		

Nine Months Ended September 30, 2012						
Operating revenues	**$2,000.3**	**$263.9**	**$39.7**	**$2,303.9**	**$39.7**	**$2,343.6**
Operating income	**354.0**	**32.1**	**4.7**	**390.8**	**27.3**	**418.1**
Amounts attributable to Alliant Energy common shareowners:						
Income from continuing operations, net of tax				**237.4**	**16.4**	**253.8**
Loss from discontinued operations, net of tax				**—**	**(2.3)**	**(2.3)**
Net income attributable to Alliant Energy common shareowners				**237.4**	**14.1**	**251.5**
Nine Months Ended September 30, 2011						
Operating revenues	$2,037.7	$342.5	$45.8	$2,426.0	$34.6	$2,460.6
Operating income (loss)	357.6	34.0	(2.3)	389.3	18.0	407.3
Amounts attributable to Alliant Energy common shareowners:						
Income from continuing operations, net of tax				236.0	23.2	259.2
Loss from discontinued operations, net of tax				—	(12.6)	(12.6)
Net income attributable to Alliant Energy common shareowners				236.0	10.6	246.6

IPL - Certain financial information relating to IPL's business segments is as follows. Intersegment revenues were not material to IPL's operations.

	Electric	Gas	Other	Total
	(in millions)			
Three Months Ended September 30, 2012				
Operating revenues	**$456.6**	**$29.6**	**$11.5**	**$497.7**
Operating income	**109.5**	**0.6**	**1.9**	**112.0**
Earnings available for common stock				**103.3**
Three Months Ended September 30, 2011				
Operating revenues	$443.2	$27.5	$13.8	$484.5
Operating income (loss)	117.5	(1.3)	0.3	116.5
Earnings available for common stock				98.3
Nine Months Ended September 30, 2012				
Operating revenues	**$1,070.7**	**$149.2**	**$37.2**	**$1,257.1**
Operating income	**149.3**	**15.6**	**6.4**	**171.3**

Earnings available for common stock				**115.2**
Nine Months Ended September 30, 2011				
Operating revenues	$1,097.3	$198.1	$40.7	$1,336.1
Operating income	162.3	15.1	4.7	182.1
Earnings available for common stock				117.7

WPL - Certain financial information relating to WPL's business segments is as follows. Intersegment revenues were not material to WPL's operations.

	Electric	Gas	Other	Total
		(in millions)		
Three Months Ended September 30, 2012				
Operating revenues	**$358.7**	**$17.2**	**$0.7**	**$376.6**
Operating income	**93.6**	**0.2**	**(0.4)**	**93.4**
Earnings available for common stock				**55.9**
Three Months Ended September 30, 2011				
Operating revenues	$353.7	$18.9	$2.0	$374.6
Operating income (loss)	88.6	(1.5)	(0.2)	86.9
Earnings available for common stock				50.6
Nine Months Ended September 30, 2012				
Operating revenues	**$929.6**	**$114.7**	**$2.5**	**$1,046.8**
Operating income (loss)	**204.7**	**16.5**	**(1.7)**	**219.5**
Earnings available for common stock				**122.2**
Nine Months Ended September 30, 2011				
Operating revenues	$940.4	$144.4	$5.1	$1,089.9
Operating income (loss)	195.3	18.9	(7.0)	207.2
Earnings available for common stock				118.3

IPL [Member]

Segment Reporting Information [Line Items]

Segments Of Business

SEGMENTS OF BUSINESS

Alliant Energy - Certain financial information relating to Alliant Energy's business segments is as follows. As of September 30, 2012, Alliant Energy's RMT business qualified as assets and liabilities held for sale. The operating results of RMT have been separately classified and reported as discontinued operations in Alliant Energy's Condensed Consolidated Statements of Income. As a result, Alliant Energy no longer reports "Non-regulated - RMT" segment information. Intersegment revenues were not material to Alliant Energy's operations.

	Utility	Non-Regulated,	Alliant Energy

	Electric	Gas	Other	Total	Parent and Other	Consolidated
				(in millions)		
Three Months Ended September 30, 2012						
Operating revenues	**$815.3**	**$46.8**	**$12.2**	**$874.3**	**$13.3**	**$887.6**
Operating income	**203.1**	**0.8**	**1.5**	**205.4**	**8.3**	**213.7**
Amounts attributable to Alliant Energy common shareowners:						
Income (loss) from continuing operations, net of tax				**159.2**	**(10.2)**	**149.0**
Income from discontinued operations, net of tax				**—**	**1.7**	**1.7**
Net income (loss) attributable to Alliant Energy common shareowners				**159.2**	**(8.5)**	**150.7**
Three Months Ended September 30, 2011						
Operating revenues	$796.9	$46.4	$15.8	$859.1	$11.8	$870.9
Operating income (loss)	206.1	(2.8)	0.1	203.4	6.0	209.4
Amounts attributable to Alliant Energy common shareowners:						
Income (loss) from continuing operations, net of tax				148.9	(12.0)	136.9
Loss from discontinued operations, net of tax				—	(14.9)	(14.9)
Net income (loss) attributable to Alliant Energy common shareowners				148.9	(26.9)	122.0

	Utility				Non-Regulated, Parent and Other	Alliant Energy Consolidated
	Electric	Gas	Other	Total		
				(in millions)		
Nine Months Ended September 30, 2012						
Operating revenues	**$2,000.3**	**$263.9**	**$39.7**	**$2,303.9**	**$39.7**	**$2,343.6**
Operating income	**354.0**	**32.1**	**4.7**	**390.8**	**27.3**	**418.1**
Amounts attributable to Alliant Energy common shareowners:						
Income from continuing operations, net of tax				**237.4**	**16.4**	**253.8**
Loss from discontinued operations, net of tax				**—**	**(2.3)**	**(2.3)**

Net income attributable to Alliant Energy common shareowners				**237.4**	**14.1**	**251.5**
Nine Months Ended September 30, 2011						
Operating revenues	$2,037.7	$342.5	$45.8	$2,426.0	$34.6	$2,460.6
Operating income (loss)	357.6	34.0	(2.3)	389.3	18.0	407.3
Amounts attributable to Alliant Energy common shareowners:						
Income from continuing operations, net of tax				236.0	23.2	259.2
Loss from discontinued operations, net of tax				—	(12.6)	(12.6)
Net income attributable to Alliant Energy common shareowners				236.0	10.6	246.6

IPL - Certain financial information relating to IPL's business segments is as follows. Intersegment revenues were not material to IPL's operations.

	Electric	Gas	Other	Total
		(in millions)		
Three Months Ended September 30, 2012				
Operating revenues	**$456.6**	**$29.6**	**$11.5**	**$497.7**
Operating income	**109.5**	**0.6**	**1.9**	**112.0**
Earnings available for common stock				**103.3**
Three Months Ended September 30, 2011				
Operating revenues	$443.2	$27.5	$13.8	$484.5
Operating income (loss)	117.5	(1.3)	0.3	116.5
Earnings available for common stock				98.3
Nine Months Ended September 30, 2012				
Operating revenues	**$1,070.7**	**$149.2**	**$37.2**	**$1,257.1**
Operating income	**149.3**	**15.6**	**6.4**	**171.3**
Earnings available for common stock				**115.2**
Nine Months Ended September 30, 2011				
Operating revenues	$1,097.3	$198.1	$40.7	$1,336.1
Operating income	162.3	15.1	4.7	182.1
Earnings available for common stock				117.7

WPL - Certain financial information relating to WPL's business segments is as follows. Intersegment revenues were not material to WPL's operations.

	Electric	Gas	Other	Total
		(in millions)		
Three Months Ended September 30, 2012				
Operating revenues	**$358.7**	**$17.2**	**$0.7**	**$376.6**
Operating income	**93.6**	**0.2**	**(0.4)**	**93.4**
Earnings available for common stock				**55.9**
Three Months Ended September 30, 2011				
Operating revenues	$353.7	$18.9	$2.0	$374.6
Operating income (loss)	88.6	(1.5)	(0.2)	86.9
Earnings available for common stock				50.6
Nine Months Ended September 30, 2012				
Operating revenues	**$929.6**	**$114.7**	**$2.5**	**$1,046.8**
Operating income (loss)	**204.7**	**16.5**	**(1.7)**	**219.5**
Earnings available for common stock				**122.2**
Nine Months Ended September 30, 2011				
Operating revenues	$940.4	$144.4	$5.1	$1,089.9
Operating income (loss)	195.3	18.9	(7.0)	207.2
Earnings available for common stock				118.3

WPL [Member]

Segment Reporting Information [Line Items]

Segments Of Business

SEGMENTS OF BUSINESS

Alliant Energy - Certain financial information relating to Alliant Energy's business segments is as follows. As of September 30, 2012, Alliant Energy's RMT business qualified as assets and liabilities held for sale. The operating results of RMT have been separately classified and reported as discontinued operations in Alliant Energy's Condensed Consolidated Statements of Income. As a result, Alliant Energy no longer reports "Non-regulated - RMT" segment information. Intersegment revenues were not material to Alliant Energy's operations.

	Utility				Non-Regulated, Parent and	Alliant Energy
	Electric	Gas	Other	Total	Other	Consolidated
				(in millions)		
Three Months Ended September 30, 2012						
Operating revenues	**$815.3**	**$46.8**	**$12.2**	**$874.3**	**$13.3**	**$887.6**
Operating income	**203.1**	**0.8**	**1.5**	**205.4**	**8.3**	**213.7**
Amounts attributable to Alliant Energy common shareowners:						
Income (loss) from continuing operations, net of tax				**159.2**	**(10.2)**	**149.0**

Income from discontinued operations, net of tax				**—**	**1.7**	**1.7**
Net income (loss) attributable to Alliant Energy common shareowners				**159.2**	**(8.5)**	**150.7**
<u>Three Months Ended September 30, 2011</u>						
Operating revenues	$796.9	$46.4	$15.8	$859.1	$11.8	$870.9
Operating income (loss)	206.1	(2.8)	0.1	203.4	6.0	209.4
Amounts attributable to Alliant Energy common shareowners:						
Income (loss) from continuing operations, net of tax				148.9	(12.0)	136.9
Loss from discontinued operations, net of tax				—	(14.9)	(14.9)
Net income (loss) attributable to Alliant Energy common shareowners				148.9	(26.9)	122.0

	Utility				Non-Regulated, Parent and Other	Alliant Energy Consolidated
	Electric	Gas	Other	Total		
				(in millions)		
<u>Nine Months Ended September 30, 2012</u>						
Operating revenues	**$2,000.3**	**$263.9**	**$39.7**	**$2,303.9**	**$39.7**	**$2,343.6**
Operating income	**354.0**	**32.1**	**4.7**	**390.8**	**27.3**	**418.1**
Amounts attributable to Alliant Energy common shareowners:						
Income from continuing operations, net of tax				**237.4**	**16.4**	**253.8**
Loss from discontinued operations, net of tax				**—**	**(2.3)**	**(2.3)**
Net income attributable to Alliant Energy common shareowners				**237.4**	**14.1**	**251.5**
<u>Nine Months Ended September 30, 2011</u>						
Operating revenues	$2,037.7	$342.5	$45.8	$2,426.0	$34.6	$2,460.6
Operating income (loss)	357.6	34.0	(2.3)	389.3	18.0	407.3
Amounts attributable to Alliant Energy common shareowners:						
Income from continuing operations, net of tax				236.0	23.2	259.2
Loss from discontinued operations, net of tax				—	(12.6)	(12.6)

Net income attributable to Alliant Energy common shareowners		236.0	10.6	246.6

IPL - Certain financial information relating to IPL's business segments is as follows. Intersegment revenues were not material to IPL's operations.

	Electric	Gas	Other	Total
		(in millions)		
Three Months Ended September 30, 2012				
Operating revenues	**$456.6**	**$29.6**	**$11.5**	**$497.7**
Operating income	**109.5**	**0.6**	**1.9**	**112.0**
Earnings available for common stock				**103.3**
Three Months Ended September 30, 2011				
Operating revenues	$443.2	$27.5	$13.8	$484.5
Operating income (loss)	117.5	(1.3)	0.3	116.5
Earnings available for common stock				98.3
Nine Months Ended September 30, 2012				
Operating revenues	**$1,070.7**	**$149.2**	**$37.2**	**$1,257.1**
Operating income	**149.3**	**15.6**	**6.4**	**171.3**
Earnings available for common stock				**115.2**
Nine Months Ended September 30, 2011				
Operating revenues	$1,097.3	$198.1	$40.7	$1,336.1
Operating income	162.3	15.1	4.7	182.1
Earnings available for common stock				117.7

WPL - Certain financial information relating to WPL's business segments is as follows. Intersegment revenues were not material to WPL's operations.

	Electric	Gas	Other	Total
		(in millions)		
Three Months Ended September 30, 2012				
Operating revenues	**$358.7**	**$17.2**	**$0.7**	**$376.6**
Operating income	**93.6**	**0.2**	**(0.4)**	**93.4**
Earnings available for common stock				**55.9**
Three Months Ended September 30, 2011				
Operating revenues	$353.7	$18.9	$2.0	$374.6
Operating income (loss)	88.6	(1.5)	(0.2)	86.9

Earnings available for common stock				50.6
Nine Months Ended September 30, 2012				
Operating revenues	**$929.6**	**$114.7**	**$2.5**	**$1,046.8**
Operating income (loss)	**204.7**	**16.5**	**(1.7)**	**219.5**
Earnings available for common stock				**122.2**
Nine Months Ended September 30, 2011				
Operating revenues	$940.4	$144.4	$5.1	$1,089.9
Operating income (loss)	195.3	18.9	(7.0)	207.2
Earnings available for common stock				118.3

Earnings Per Share (Weighted Average Common Shares Outstanding) (Details) In Thousands, unless otherwise specified	3 Months Ended		9 Months Ended	
	Sep. 30, 2012	Sep. 30, 2011	Sep. 30, 2012	Sep. 30, 2011
Weighted average common shares outstanding:				
Basic EPS calculation (in shares)	110,768	110,647	110,747	110,613
Effect of dilutive share-based awards (in shares)	11	48	16	55
Diluted EPS calculation (in shares)	110,779	110,695	110,763	110,668

Related Parties (Net Intercompany Payables) (Details) (USD $) In Millions, unless otherwise specified	Sep. 30, 2012	Dec. 31, 2011
IPL [Member]		
Related Party Transaction [Line Items]		
Net payables to Corporate Services	$ 80	$ 82
WPL [Member]		
Related Party Transaction [Line Items]		
Net payables to Corporate Services	$ 49	$ 48

Document And Entity Information	9 Months Ended Sep. 30, 2012
Document Type	10-Q
Amendment Flag	false
Document Period End Date	Sep. 30, 2012
Document Fiscal Year Focus	2012
Document Fiscal Period Focus	Q3
Entity Registrant Name	ALLIANT ENERGY CORP
Entity Central Index Key	0000352541
Current Fiscal Year End Date	--12-31
Entity Filer Category	Large Accelerated Filer
Entity Common Stock, Shares Outstanding	110,987,400
IPL [Member]	
Entity Registrant Name	INTERSTATE POWER & LIGHT CO
Entity Central Index Key	0000052485
Entity Filer Category	Non-accelerated Filer
Entity Common Stock, Shares Outstanding	13,370,788
WPL [Member]	
Entity Registrant Name	WISCONSIN POWER & LIGHT CO
Entity Central Index Key	0000107832
Entity Filer Category	Non-accelerated Filer
Entity Common Stock, Shares Outstanding	13,236,601

Discontinued Operations And Assets And Liabilities Held For Sale	9 Months Ended Sep. 30, 2012
Discontinued Operations and Disposal Groups [Abstract]	
Discontinued Operations And Assets And Liabilities Held For Sale	**DISCONTINUED OPERATIONS AND ASSETS AND LIABILITIES HELD FOR SALE** In March 2011, Alliant Energy sold its Industrial Energy Applications, Inc. (IEA) business to narrow its strategic focus and risk profile and received net proceeds of $5 million. In June 2011, RMT sold its environmental business unit and received net proceeds of $12 million. Alliant Energy is currently pursuing the disposal of the remainder of its RMT business in order to narrow its strategic focus and risk profile. Alliant Energy currently expects to complete the disposal of RMT in 2012. The RMT business qualified as assets and liabilities held for sale as of September 30, 2012. The operating results of RMT and IEA have been separately classified and reported as discontinued operations in Alliant Energy's Condensed Consolidated Statements of Income. A summary of the components of discontinued operations in Alliant Energy's Condensed Consolidated Statements of Income for the three and nine months ended September 30 was as follows (in millions):

	Three Months		Nine Months	
	2012	2011	**2012**	2011
Operating revenues	**$94.5**	$150.7	**$243.0**	$326.6
Operating expenses	**91.7**	175.0	**246.6**	346.0
Interest expense and other	**0.2**	(0.2)	**0.4**	(0.1)
Income (loss) before income taxes	**2.6**	(24.1)	**(4.0)**	(19.3)
Income tax expense (benefit)	**0.9**	(9.2)	**(1.7)**	(6.7)
Income (loss) from discontinued operations, net of tax	**$1.7**	($14.9)	**($2.3)**	($12.6)

A summary of the assets and liabilities held for sale on Alliant Energy's Condensed Consolidated Balance Sheets was as follows (in millions):

	September 30, 2012	December 31, 2011
Assets held for sale:		
Property, plant and equipment, net	**$—**	$3.8
Current assets	**51.1**	115.5
Other assets	**0.3**	0.3
Total assets held for sale	**51.4**	119.6
Liabilities held for sale:		
Current liabilities	**66.0**	62.0
Other long-term liabilities and deferred credits	**0.1**	0.1
Total liabilities held for sale	**66.1**	62.1
Net assets (liabilities) held for sale	**($14.7)**	$57.5

A summary of the components of cash flows for discontinued operations for the nine months ended September 30 was as follows (in millions):

	2012	2011
Net cash flows from (used for) operating activities	**$72.0**	($79.5)
Net cash flows from (used for) investing activities	**(0.2)**	11.6
Net cash flows from (used for) financing activities (a)	**(71.7)**	49.6

(a) Includes intercompany borrowings.

Commitments And Contingencies (Operating Expense Purchase Obligations) (Details) (USD $) In Millions, unless otherwise specified	9 Months Ended Sep. 30, 2012
Long-term Purchase Commitment [Line Items]	
Individual commitments incurred	$ 1
Scenario, Forecast [Member] | Alliant Energy [Member]	
Long-term Purchase Commitment [Line Items]	
Minimum future commitments	1,131
Scenario, Forecast [Member] | IPL [Member]	
Long-term Purchase Commitment [Line Items]	
Minimum future commitments	605
Scenario, Forecast [Member] | WPL [Member]	
Long-term Purchase Commitment [Line Items]	
Minimum future commitments	355
Scenario, Forecast [Member] | Other [Member] | Alliant Energy [Member]	
Long-term Purchase Commitment [Line Items]	
Minimum future commitments	22 [1]
Scenario, Forecast [Member] | Other [Member] | IPL [Member]	
Long-term Purchase Commitment [Line Items]	
Minimum future commitments	9 [1]
Scenario, Forecast [Member] | Other [Member] | WPL [Member]	
Long-term Purchase Commitment [Line Items]	
Minimum future commitments	13 [1]
Scenario, Forecast [Member] | Natural Gas [Member] | Alliant Energy [Member]	
Long-term Purchase Commitment [Line Items]	
Minimum future commitments	344
Scenario, Forecast [Member] | Natural Gas [Member] | IPL [Member]	
Long-term Purchase Commitment [Line Items]	
Minimum future commitments	208
Scenario, Forecast [Member] | Natural Gas [Member] | WPL [Member]	
Long-term Purchase Commitment [Line Items]	
Minimum future commitments	136
Scenario, Forecast [Member] | Coal [Member] | Alliant Energy [Member]	
Long-term Purchase Commitment [Line Items]	
Minimum future commitments	302 [2]
Scenario, Forecast [Member] | Coal [Member] | IPL [Member]	
Long-term Purchase Commitment [Line Items]	
Minimum future commitments	79 [2]
Scenario, Forecast [Member] | Coal [Member] | WPL [Member]	

Long-term Purchase Commitment [Line Items]		
Minimum future commitments	52	[2]
Scenario, Forecast [Member] | Coal [Member] | Corporate Services [Member]		
Long-term Purchase Commitment [Line Items]		
Minimum future commitments	171	
Scenario, Forecast [Member] | SO2 emission allowances [Member] | Alliant Energy [Member]		
Long-term Purchase Commitment [Line Items]		
Minimum future commitments	34	
Scenario, Forecast [Member] | SO2 emission allowances [Member] | IPL [Member]		
Long-term Purchase Commitment [Line Items]		
Minimum future commitments	34	
Scenario, Forecast [Member] | SO2 emission allowances [Member] | WPL [Member]		
Long-term Purchase Commitment [Line Items]		
Minimum future commitments	0	
Scenario, Forecast [Member] | Purchased Power [Member] | Alliant Energy [Member]		
Long-term Purchase Commitment [Line Items]		
Minimum future commitments	429	[3]
Scenario, Forecast [Member] | Purchased Power [Member] | IPL [Member]		
Long-term Purchase Commitment [Line Items]		
Minimum future commitments	275	[3]
Scenario, Forecast [Member] | Purchased Power [Member] | WPL [Member]		
Long-term Purchase Commitment [Line Items]		
Minimum future commitments	154	[3]
Scenario, Forecast [Member] | Purchased Power [Member] | Duane Arnold Energy Center (DAEC) (IPL) [Member] | Alliant Energy [Member]		
Long-term Purchase Commitment [Line Items]		
Minimum future commitments	271	[3]
Scenario, Forecast [Member] | Purchased Power [Member] | Duane Arnold Energy Center (DAEC) (IPL) [Member] | IPL [Member]		
Long-term Purchase Commitment [Line Items]		
Minimum future commitments	271	[3]
Scenario, Forecast [Member] | Purchased Power [Member] | Duane Arnold Energy Center (DAEC) (IPL) [Member] | WPL [Member]		
Long-term Purchase Commitment [Line Items]		
Minimum future commitments	0	[3]
Scenario, Forecast [Member] | Purchased Power [Member] | Kewaunee Nuclear Power Plant (Kewaunee) WPL [Member] | Alliant Energy [Member]		
Long-term Purchase Commitment [Line Items]		
Minimum future commitments	95	[3]
Scenario, Forecast [Member] | Purchased Power [Member] | Kewaunee Nuclear Power Plant (Kewaunee) WPL [Member] | IPL [Member]		
Long-term Purchase Commitment [Line Items]		
Minimum future commitments	0	[3]

Scenario, Forecast [Member] | Purchased Power [Member] | Kewaunee Nuclear Power Plant (Kewaunee) WPL [Member] | WPL [Member]		
Long-term Purchase Commitment [Line Items]		
Minimum future commitments	95	[3]
Scenario, Forecast [Member] | Purchased Power [Member] | Other [Member] | Alliant Energy [Member]		
Long-term Purchase Commitment [Line Items]		
Minimum future commitments	63	[3]
Scenario, Forecast [Member] | Purchased Power [Member] | Other [Member] | IPL [Member]		
Long-term Purchase Commitment [Line Items]		
Minimum future commitments	4	[3]
Scenario, Forecast [Member] | Purchased Power [Member] | Other [Member] | WPL [Member]		
Long-term Purchase Commitment [Line Items]		
Minimum future commitments	$ 59	[3]

[1] Includes individual commitments incurred during the normal course of business that exceeded $1 million at September 30, 2012.

[2] Corporate Services entered into system-wide coal contracts on behalf of IPL and WPL that include minimum future commitments of $171 million that have not been directly assigned to IPL and WPL since the specific needs of each utility were not yet known as of September 30, 2012.

[3] Includes payments required by PPAs for capacity rights and minimum quantities of MWhs required to be purchased. Excludes contracts that are considered operating leases.

Related Parties (Corporate Services Billings) (Details) (Corporate Service Billings [Member], USD $) In Millions, unless otherwise specified	3 Months Ended		9 Months Ended	
	Sep. 30, 2012	Sep. 30, 2011	Sep. 30, 2012	Sep. 30, 2011
IPL [Member]				
Related Party Transaction [Line Items]				
Corporate Services billings	$ 34	$ 37	$ 97	$ 117
WPL [Member]				
Related Party Transaction [Line Items]				
Corporate Services billings	$ 26	$ 29	$ 76	$ 93

Condensed Consolidated Balance Sheets (Parenthetical) (USD $)	Sep. 30, 2012	Dec. 31, 2011
Common stock, par value	$ 0.01	$ 0.01
Common stock, shares authorized (in shares)	240,000,000	240,000,000
Common stock, shares outstanding (in shares)	110,987,400	111,018,821
Shares in deferred compensation trust (in shares)	261,057	262,735
Shares in deferred compensation trust, weighted average cost per share (in dollars per share)	$ 32.68	$ 31.68
IPL [Member]		
Common stock, par value	$ 2.50	$ 2.50
Common stock, shares authorized (in shares)	24,000,000	24,000,000
Common stock, shares outstanding (in shares)	13,370,788	13,370,788
WPL [Member]		
Common stock, par value	$ 5	$ 5
Common stock, shares authorized (in shares)	18,000,000	18,000,000
Common stock, shares outstanding (in shares)	13,236,601	13,236,601

Debt	9 Months Ended Sep. 30, 2012

Debt Instrument [Line Items]

Debt

DEBT

(a) Short-term Debt - Information regarding commercial paper issued under Alliant Energy's, IPL's and WPL's credit facilities classified as short-term debt was as follows (dollars in millions):

September 30, 2012	Alliant Energy (Consolidated)	Parent Company	IPL	WPL
Commercial paper:				
Amount outstanding	$70.4	$70.4	$—	$—
Remaining maturity	1 day	1 day	N/A	N/A
Interest rates	0.4%	0.4%	N/A	N/A
Available credit facility capacity (a)	$879.6	$229.6	$250.0	$400.0

	Alliant Energy		IPL		WPL	
Three Months Ended September 30	**2012**	2011	**2012**	2011	**2012**	2011
Maximum amount outstanding (based on daily outstanding balances)	**$185.3**	$22.1	**$19.5**	$18.0	**$35.6**	$—
Average amount outstanding (based on daily outstanding balances)	**$133.0**	$2.6	**$1.3**	$1.7	**$11.9**	$—
Weighted average interest rates	**0.4%**	0.4%	**0.4%**	0.3%	**0.3%**	N/A
Nine Months Ended September 30						
Maximum amount outstanding (based on daily outstanding balances)	**$185.3**	$96.5	**$35.4**	$54.4	**$35.6**	$96.5
Average amount outstanding (based on daily outstanding balances)	**$100.2**	$28.7	**$7.2**	$7.1	**$13.3**	$23.0
Weighted average interest rates	**0.4%**	0.3%	**0.4%**	0.3%	**0.3%**	0.3%

(a) Alliant Energy's and IPL's available credit facility capacities reflect outstanding commercial paper classified as both short- and long-term debt at September 30, 2012. Refer to Note 7(b) for further discussion of $50 million of commercial paper outstanding at September 30, 2012 classified as long-term debt.

(b) Long-term Debt - In September 2012, Corporate Services issued $75 million of 3.45% senior notes due 2022. The proceeds from the September 2012 issuance were used by Corporate Services to repay short-term debt primarily incurred for the purchase of the corporate headquarters building and for general working capital purposes.

As of September 30, 2012, $50 million of commercial paper was recorded in "Long-term debt, net" on Alliant Energy's and IPL's Condensed Consolidated Balance Sheets due to the existence of long-term credit facilities that back-stop this commercial paper balance, along with Alliant Energy's and IPL's intent and ability to refinance these balances on a long-term basis. As of September 30, 2012, this commercial paper balance had a weighted average remaining maturity of 2 days and a 0.4% interest rate.

IPL [Member]

Debt Instrument [Line Items]

Debt

DEBT

(a) Short-term Debt - Information regarding commercial paper issued under Alliant Energy's, IPL's and WPL's credit facilities classified as short-term debt was as follows (dollars in millions):

September 30, 2012	Alliant Energy (Consolidated)	Parent Company	IPL	WPL
Commercial paper:				
Amount outstanding	$70.4	$70.4	$—	$—
Remaining maturity	1 day	1 day	N/A	N/A
Interest rates	0.4%	0.4%	N/A	N/A
Available credit facility capacity (a)	$879.6	$229.6	$250.0	$400.0

	Alliant Energy		IPL		WPL	
Three Months Ended September 30	**2012**	2011	**2012**	2011	**2012**	2011
Maximum amount outstanding (based on daily outstanding balances)	**$185.3**	$22.1	**$19.5**	$18.0	**$35.6**	$—
Average amount outstanding (based on daily outstanding balances)	**$133.0**	$2.6	**$1.3**	$1.7	**$11.9**	$—
Weighted average interest rates	**0.4%**	0.4%	**0.4%**	0.3%	**0.3%**	N/A
Nine Months Ended September 30						

Maximum amount outstanding (based on daily outstanding balances)	**$185.3**	$96.5	**$35.4**	$54.4	**$35.6**	$96.5
Average amount outstanding (based on daily outstanding balances)	**$100.2**	$28.7	**$7.2**	$7.1	**$13.3**	$23.0
Weighted average interest rates	**0.4%**	0.3%	**0.4%**	0.3%	**0.3%**	0.3%

(a) Alliant Energy's and IPL's available credit facility capacities reflect outstanding commercial paper classified as both short- and long-term debt at September 30, 2012. Refer to Note 7(b) for further discussion of $50 million of commercial paper outstanding at September 30, 2012 classified as long-term debt.

(b) Long-term Debt - In September 2012, Corporate Services issued $75 million of 3.45% senior notes due 2022. The proceeds from the September 2012 issuance were used by Corporate Services to repay short-term debt primarily incurred for the purchase of the corporate headquarters building and for general working capital purposes.

As of September 30, 2012, $50 million of commercial paper was recorded in "Long-term debt, net" on Alliant Energy's and IPL's Condensed Consolidated Balance Sheets due to the existence of long-term credit facilities that back-stop this commercial paper balance, along with Alliant Energy's and IPL's intent and ability to refinance these balances on a long-term basis. As of September 30, 2012, this commercial paper balance had a weighted average remaining maturity of 2 days and a 0.4% interest rate.

WPL [Member]

Debt Instrument [Line Items]

Debt

DEBT

(a) Short-term Debt - Information regarding commercial paper issued under Alliant Energy's, IPL's and WPL's credit facilities classified as short-term debt was as follows (dollars in millions):

September 30, 2012	Alliant Energy (Consolidated)	Parent Company	IPL	WPL
Commercial paper:				
Amount outstanding	$70.4	$70.4	$—	$—
Remaining maturity	1 day	1 day	N/A	N/A
Interest rates	0.4%	0.4%	N/A	N/A
Available credit facility capacity (a)	$879.6	$229.6	$250.0	$400.0

	Alliant Energy		IPL		WPL	
Three Months Ended September 30	**2012**	2011	**2012**	2011	**2012**	2011
Maximum amount outstanding	**$185.3**	$22.1	**$19.5**	$18.0	**$35.6**	$—

(based on daily outstanding balances)						
Average amount outstanding (based on daily outstanding balances)	**$133.0**	$2.6	**$1.3**	$1.7	**$11.9**	$—
Weighted average interest rates	**0.4%**	0.4%	**0.4%**	0.3%	**0.3%**	N/A
<u>Nine Months Ended September 30</u>						
Maximum amount outstanding (based on daily outstanding balances)	**$185.3**	$96.5	**$35.4**	$54.4	**$35.6**	$96.5
Average amount outstanding (based on daily outstanding balances)	**$100.2**	$28.7	**$7.2**	$7.1	**$13.3**	$23.0
Weighted average interest rates	**0.4%**	0.3%	**0.4%**	0.3%	**0.3%**	0.3%

(a) Alliant Energy's and IPL's available credit facility capacities reflect outstanding commercial paper classified as both short- and long-term debt at September 30, 2012. Refer to Note 7(b) for further discussion of $50 million of commercial paper outstanding at September 30, 2012 classified as long-term debt.

(b) Long-term Debt - In September 2012, Corporate Services issued $75 million of 3.45% senior notes due 2022. The proceeds from the September 2012 issuance were used by Corporate Services to repay short-term debt primarily incurred for the purchase of the corporate headquarters building and for general working capital purposes.

As of September 30, 2012, $50 million of commercial paper was recorded in "Long-term debt, net" on Alliant Energy's and IPL's Condensed Consolidated Balance Sheets due to the existence of long-term credit facilities that back-stop this commercial paper balance, along with Alliant Energy's and IPL's intent and ability to refinance these balances on a long-term basis. As of September 30, 2012, this commercial paper balance had a weighted average remaining maturity of 2 days and a 0.4% interest rate.

Common Equity	9 Months Ended Sep. 30, 2012
Common Equity [Line Items]	
Common Equity	**COMMON EQUITY** **Common Share Activity -** A summary of Alliant Energy's common stock activity during the nine months ended September 30, 2012 was as follows:

Shares outstanding, January 1	111,018,821
Equity incentive plans (Note 5(b))	20,195
Other (a)	(51,616)
Shares outstanding, September 30	110,987,400

(a) Includes shares transferred from employees to Alliant Energy to satisfy tax withholding requirements in connection with the vesting of certain restricted stock under the equity incentive plans.

Dividend Restrictions - As of September 30, 2012, IPL's amount of retained earnings that were free of dividend restrictions was $375 million. As of September 30, 2012, WPL's amount of retained earnings that were free of dividend restrictions was $209 million.

Restricted Net Assets of Subsidiaries - As of September 30, 2012, the amount of net assets of IPL and WPL that were not available to be transferred to their parent company, Alliant Energy, in the form of loans, advances or cash dividends without the consent of IPL's and WPL's regulatory authorities was $1.1 billion and $1.3 billion, respectively.

Capital Transactions with Subsidiaries - For the nine months ended September 30, 2012, IPL received capital contributions of $80.0 million from its parent company. For the nine months ended September 30, 2012, IPL and WPL paid common stock dividends of $91.6 million and $84.1 million, respectively, to their parent company.

IPL [Member]	
Common Equity [Line Items]	
Common Equity	**COMMON EQUITY** **Common Share Activity -** A summary of Alliant Energy's common stock activity during the nine months ended September 30, 2012 was as follows:

Shares outstanding, January 1	111,018,821
Equity incentive plans (Note 5(b))	20,195
Other (a)	(51,616)
Shares outstanding, September 30	110,987,400

(a) Includes shares transferred from employees to Alliant Energy to satisfy tax withholding requirements in connection with the vesting of certain restricted stock under the equity incentive plans.

Dividend Restrictions - As of September 30, 2012, IPL's amount of retained earnings that were free of dividend restrictions was $375 million. As of September 30, 2012, WPL's amount of retained earnings that were free of dividend restrictions was $209 million.

Restricted Net Assets of Subsidiaries - As of September 30, 2012, the amount of net assets of IPL and WPL that were not available to be transferred to their parent company, Alliant Energy, in the form of loans, advances or cash dividends without the consent of IPL's and WPL's regulatory authorities was $1.1 billion and $1.3 billion, respectively.

Capital Transactions with Subsidiaries - For the nine months ended September 30, 2012, IPL received capital contributions of $80.0 million from its parent company. For the nine months ended September 30, 2012, IPL and WPL paid common stock dividends of $91.6 million and $84.1 million, respectively, to their parent company.

WPL [Member]

Common Equity [Line Items]

Common Equity

COMMON EQUITY

Common Share Activity - A summary of Alliant Energy's common stock activity during the nine months ended September 30, 2012 was as follows:

Shares outstanding, January 1	111,018,821
Equity incentive plans (Note 5(b))	20,195
Other (a)	(51,616)
Shares outstanding, September 30	110,987,400

(a) Includes shares transferred from employees to Alliant Energy to satisfy tax withholding requirements in connection with the vesting of certain restricted stock under the equity incentive plans.

Dividend Restrictions - As of September 30, 2012, IPL's amount of retained earnings that were free of dividend restrictions was $375 million. As of September 30, 2012, WPL's amount of retained earnings that were free of dividend restrictions was $209 million.

Restricted Net Assets of Subsidiaries - As of September 30, 2012, the amount of net assets of IPL and WPL that were not available to be transferred to their parent company, Alliant Energy, in the form of loans, advances or cash dividends without the consent of IPL's and WPL's regulatory authorities was $1.1 billion and $1.3 billion, respectively.

Capital Transactions with Subsidiaries - For the nine months ended September 30, 2012, IPL received capital contributions of $80.0 million from its parent company. For the nine months ended September 30, 2012, IPL and WPL paid common stock dividends of $91.6 million and $84.1 million, respectively, to their parent company.

Summary Of Significant Accounting Policies (Policy)	9 Months Ended Sep. 30, 2012
Accounting Policies [Abstract]	

General

General - The interim condensed consolidated financial statements included herein have been prepared by Alliant Energy, IPL and WPL, without audit, pursuant to the rules and regulations of the Securities and Exchange Commission. Accordingly, certain information and note disclosures normally included in financial statements prepared in accordance with accounting principles generally accepted in the U.S. (GAAP) have been condensed or omitted, although management believes that the disclosures are adequate to make the information presented not misleading. Alliant Energy's condensed consolidated financial statements include the accounts of Alliant Energy and its consolidated subsidiaries (including IPL, WPL, Resources and Alliant Energy Corporate Services, Inc. (Corporate Services)). IPL's condensed consolidated financial statements include the accounts of IPL and its consolidated subsidiary. WPL's condensed consolidated financial statements include the accounts of WPL and its consolidated subsidiaries. These financial statements should be read in conjunction with the financial statements and the notes thereto included in Alliant Energy's, IPL's and WPL's latest combined Annual Report on Form 10-K.

In the opinion of management, all adjustments, which unless otherwise noted are normal and recurring in nature, necessary for a fair presentation of the condensed consolidated results of operations for the three and nine months ended September 30, 2012 and 2011, the condensed consolidated financial position at September 30, 2012 and December 31, 2011, and the condensed consolidated statements of cash flows for the nine months ended September 30, 2012 and 2011 have been made. Results for the nine months ended September 30, 2012 are not necessarily indicative of results that may be expected for the year ending December 31, 2012. A change in management's estimates or assumptions could have a material impact on Alliant Energy's, IPL's and WPL's respective financial condition and results of operations during the period in which such change occurred. Certain prior period amounts in the Condensed Consolidated Financial Statements and Notes to Condensed Consolidated Financial Statements have been reclassified to conform to the current period presentation for comparative purposes. Unless otherwise noted, the notes herein have been revised to exclude discontinued operations and assets and liabilities held for sale for all periods presented.

Regulatory Assets and Regulatory Liabilities

Regulatory Assets and Regulatory Liabilities -
Regulatory assets were comprised of the following items (in millions):

	Alliant Energy		IPL		WPL	
	September 30, 2012	December 31, 2011	**September 30, 2012**	December 31, 2011	**September 30, 2012**	December 31, 2011
Tax-related	**$709.4**	$634.7	**$686.2**	$614.6	**$23.2**	$20.1
Pension and other postretirement benefits costs	**495.4**	514.1	**256.3**	264.9	**239.1**	249.2
Asset retirement obligations (AROs)	**57.8**	65.9	**38.7**	48.7	**19.1**	17.2
Derivatives	**56.6**	77.7	**22.6**	33.5	**34.0**	44.2
Environmental-related costs	**36.3**	38.9	**31.5**	32.2	**4.8**	6.7
Emission allowances	**30.0**	30.0	**30.0**	30.0	**—**	—

Debt redemption costs	**20.3**	21.8	**14.0**	15.1	**6.3**	6.7
IPL's electric transmission service costs	**18.7**	24.9	**18.7**	24.9	**—**	—
Proposed base-load projects costs	**16.0**	21.5	**11.4**	15.3	**4.6**	6.2
Other	**77.9**	65.5	**41.6**	38.1	**36.3**	27.4
	$1,518.4	$1,495.0	**$1,151.0**	$1,117.3	**$367.4**	$377.7

Regulatory liabilities were comprised of the following items (in millions):

	Alliant Energy		IPL		WPL	
	September 30, 2012	December 31, 2011	**September 30, 2012**	December 31, 2011	**September 30, 2012**	December 31, 2011
Cost of removal obligations	**$406.6**	$404.9	**$266.5**	$261.9	**$140.1**	$143.0
IPL's tax benefit rider	**327.4**	349.6	**327.4**	349.6	**—**	—
Energy conservation cost recovery	**48.8**	29.6	**8.9**	4.7	**39.9**	24.9
IPL's electric transmission assets sale	**35.2**	45.1	**35.2**	45.1	**—**	—
Derivatives	**21.3**	7.2	**10.2**	3.6	**11.1**	3.6
Commodity cost recovery	**20.4**	23.8	**14.8**	23.2	**5.6**	0.6
Other	**46.7**	49.9	**25.1**	33.2	**21.6**	16.7
	$906.4	$910.1	**$688.1**	$721.3	**$218.3**	$188.8

Tax-related - Alliant Energy's and IPL's tax-related regulatory assets are generally impacted by certain property-related differences at IPL for which deferred tax is not recorded in the income statement pursuant to Iowa rate-making principles. Deferred tax amounts are recorded to regulatory assets, along with the necessary revenue requirement tax gross-ups. During the nine months ended September 30, 2012, Alliant Energy's and IPL's tax-related regulatory assets increased primarily due to changes in the estimated amount of qualifying repair expenditures and allocation of mixed service costs at IPL.

Derivatives - In accordance with IPL's and WPL's fuel and natural gas recovery mechanisms, prudently incurred costs from derivative instruments are recovered from customers in the future after any losses are realized and gains from derivative instruments are refunded to customers in the future after any gains are realized. Based on these recovery mechanisms, the changes in the fair value of derivative liabilities/assets resulted in comparable changes to regulatory assets/ liabilities on Alliant Energy's, IPL's and WPL's Condensed Consolidated Balance Sheets for the nine months ended September 30, 2012. Refer to Note 10 for additional details of Alliant Energy's, IPL's and WPL's derivative assets and derivative liabilities.

Emission allowances - IPL entered into forward contracts in 2007 to purchase sulfur dioxide (SO_2) emission allowances with vintage years of 2014 through 2017 from various counterparties for $34 million to meet future Clean Air Interstate Rule (CAIR) emission reduction standards. Any SO2 emission allowances acquired under these forward contracts may be used to meet requirements under the existing Acid Rain program regulations or the more stringent CAIR emission reduction standards but are not eligible to be used for compliance requirements under the Cross-State Air Pollution Rule (CSAPR). In July 2011, the EPA issued CSAPR to replace CAIR with an anticipated effective date in 2012. As a result of the issuance of CSAPR, Alliant Energy and IPL concluded in the third quarter of 2011 that the allowances to be acquired under these forward contracts would not be needed by IPL to comply with expected environmental regulations in the future. The value of these allowances was nominal, which was significantly below the $34 million contract price for these allowances. As a result, Alliant Energy and IPL recognized charges of $34 million for these forward contracts in the third quarter of 2011. The $34 million obligation was recorded in other long-term liabilities and deferred credits in the third quarter of 2011. Alliant Energy and IPL concluded that $30 million of the charges are probable of recovery from IPL's customers and therefore were recorded to regulatory assets in the third quarter of 2011. The remaining $4 million of charges were determined not to be probable of recovery from IPL's customers resulting in $2 million of charges related to electric customers recorded to "Electric production fuel and energy purchases" and $2 million of charges related to steam customers recorded to "Utility - Other operation and maintenance" in Alliant Energy's and IPL's Condensed Consolidated Statements of Income for the three and nine months ended September 30, 2011. In August 2012, the U.S. Court of Appeals for the D.C. Circuit (D.C. Circuit Court) issued its opinion to the EPA vacating and remanding CSAPR for further revision to the EPA. The D.C. Circuit Court order also requires the EPA to continue administering CAIR pending the promulgation of a valid replacement for CSAPR. Despite CSAPR being vacated, the current value of these allowances continues to be nominal and significantly below the $34 million contract price for these allowances. Alliant Energy and IPL currently believe that CAIR will be replaced in the future, either by a modified CSAPR or another rule that addresses the interstate transport of air pollutants.

Proposed base-load projects costs - In accordance with the Minnesota Public Utilities Commission's (MPUC's) August 2011 order related to IPL's 2009 test year Minnesota retail electric rate case, IPL was authorized to recover $2 million of previously incurred plant cancellation costs for its proposed base-load project referred to as Sutherland #4. As a result, Alliant Energy and IPL recorded a $2 million increase to regulatory assets, and a $2 million credit to "Utility - Other operation and maintenance" in their Condensed Consolidated Statements of Income for the nine months ended September 30, 2011.

IPL's tax benefit rider - Alliant Energy's and IPL's "IPL's tax benefit rider" regulatory liabilities in the above table decreased $22 million primarily due to $63 million of regulatory liabilities used to credit IPL's Iowa retail electric customers' bills during the nine months ended September 30, 2012. This item was offset by changes in the estimated amounts of qualifying repair expenditures and allocation of mixed service costs at IPL. Refer to Note 2 for discussion of a proposed tax benefit rider for IPL's Iowa retail gas customers and Note 4 for additional details regarding the tax benefit rider for IPL's Iowa retail electric customers.

Energy conservation cost recovery - WPL collects revenues from its customers to offset certain expenditures incurred by WPL for conservation programs, including state mandated programs and WPL's Shared Savings program. Differences between forecasted costs used to set rates and actual costs for these programs are deferred as a regulatory asset or regulatory liability. During the nine months ended September 30, 2012, WPL's forecasted costs used to set current rates exceeded actual costs for these programs, resulting in a $15 million increase to Alliant Energy's and WPL's "Energy conservation cost recovery" regulatory liability.

IPL's electric transmission assets sale - In accordance with the MPUC's August 2011 order related to IPL's 2009 test year Minnesota retail electric rate case, IPL was authorized to refund a higher amount of the gain realized from the sale of its electric transmission assets in 2007 to its Minnesota retail electric customers than previously estimated. As a result, Alliant Energy and IPL recorded a $5 million increase to regulatory liabilities, and a $5 million charge to "Utility - Other operation and maintenance" in their Condensed Consolidated Statements of Income for the nine months ended September 30, 2011 for the additional amount to be refunded.

Other - Based on an assessment completed for the nine months ended September 30, 2011, Alliant Energy, IPL and WPL recognized impairment charges of $7 million, $2 million and $5 million, respectively, for regulatory assets that were no longer probable of future recovery. The regulatory asset impairment charges were recorded by Alliant Energy, IPL and WPL as reductions in regulatory assets, and charges to "Utility - Other operation and maintenance" in their Condensed Consolidated Statements of Income for the nine months ended September 30, 2011.

Based on the Public Service Commission of Wisconsin's (PSCW's) July 2012 order related to WPL's 2013/2014 test period Wisconsin retail electric and gas rate case, WPL was authorized to recover previously incurred costs associated with the acquisition of a 25% ownership interest in Edgewater Unit 5 and proposed clean air compliance plan projects. As a result, Alliant Energy and WPL recorded a $5 million increase to "Regulatory assets" on their Condensed Consolidated Balance Sheets and a $5 million credit to "Utility - Other operation and maintenance" in their Condensed Consolidated Statements of Income for the nine months ended September 30, 2012.

Utility Property, Plant and Equipment

Utility Property, Plant and Equipment -
WPL's Edgewater Unit 5 Emission Controls Project - WPL is currently installing a selective catalytic reduction (SCR) system at Edgewater Unit 5 to reduce nitrogen oxide (NOx) emissions at the generating facility. Construction began in the third quarter of 2010 and is expected to be completed by the end of 2012. The SCR is expected to help meet requirements under the Wisconsin Reasonably Available Control Technology (RACT) Rule, which require additional NOx emission reductions at Edgewater by May 2013. As of September 30, 2012, WPL recorded capitalized expenditures of $116 million and allowance for funds used during construction (AFUDC) of $8 million for the SCR system in "Construction work in progress - Edgewater Generating Station Unit 5 emission controls" on Alliant Energy's and WPL's Condensed Consolidated Balance Sheets.

WPL's Columbia Units 1 and 2 Emission Controls Project - WPL is currently installing scrubbers and baghouses at Columbia Units 1 and 2 to reduce SO2 and mercury emissions at the generating facility. WPL owns a 46.2% interest in Columbia Units 1 and 2. Construction began in the first quarter of 2012 and is expected to be completed in 2014. The scrubbers and baghouses are expected to help meet requirements under CAIR or some alternative to this rule that may be implemented, the Utility Maximum Achievable Control Technology (MACT) Rule and the Wisconsin State Mercury Rule. As of September 30, 2012, WPL recorded capitalized expenditures of $90 million and AFUDC of $2 million for its allocated portion of the scrubbers and baghouses in "Construction work in progress - Columbia Energy Center Units 1 and 2 emission controls" on Alliant Energy's and WPL's Condensed Consolidated Balance Sheets.

IPL's George Neal Units 3 and 4 Emission Controls Project - MidAmerican Energy Company (MidAmerican) is currently installing scrubbers and baghouses at George Neal Units 3 and 4 to reduce SO2 and mercury emissions at the generating facility. IPL owns a 28.0% and 25.695% interest in George Neal Units 3 and 4, respectively. Construction began in the fourth quarter of 2011 and is expected to be completed in 2013 and 2014. The scrubbers and baghouses are expected to help meet requirements under CAIR or some alternative to this rule that may be implemented and the Utility MACT Rule. As of September 30, 2012, IPL recorded capitalized expenditures of $53 million and AFUDC of $1 million for its allocated portion of the scrubbers and baghouses in "Construction work in progress - George Neal Generating Station Units 3 and 4 emission controls" on Alliant Energy's and IPL's Condensed Consolidated Balance Sheets.

IPL's Ottumwa Unit 1 Emission Controls Project - IPL is currently installing a scrubber and baghouse at Ottumwa Unit 1 to reduce SO2 and mercury emissions at the generating facility. IPL owns a 48% interest in Ottumwa Unit 1. Construction began in the second quarter of 2012 and is expected to be completed in 2014. The scrubber and baghouse are expected to help meet requirements under CAIR or some alternative to this rule that may be implemented and the Utility MACT Rule. As of September 30, 2012, IPL recorded capitalized expenditures of $52 million and AFUDC of $1 million for its allocated portion of the scrubber and baghouse in "Construction work in progress - Ottumwa Generating Station Unit 1 emission controls" on Alliant Energy's and IPL's Condensed Consolidated Balance Sheets.

Franklin County Wind Project - In 2008, Alliant Energy entered into a master supply agreement with Vestas-American Wind Technology, Inc. (Vestas) to purchase 500 MW of wind turbine generator sets and related equipment. Alliant Energy utilized 400 MW of these wind turbine generator sets and related equipment to construct IPL's Whispering Willow - East and WPL's Bent Tree - Phase I wind projects. In the second quarter of 2011, Alliant Energy decided to utilize the remaining 100 MW of wind turbine generator sets and related equipment at Resources to build the Franklin County wind project. In the second quarter of 2011, IPL sold the assets for this wind project to Resources for $115.3 million, which represented IPL's book value for progress payments to date for the 100 MW of wind turbine generator sets and related equipment and land rights in Franklin County, Iowa. In addition, Resources assumed the remaining progress payments to Vestas for the 100 MW of wind turbine generator sets and related equipment. The proceeds received by IPL were recorded in investing activities in IPL's Condensed Consolidated Statement of Cash Flows for the nine months ended September 30, 2011. Refer to Note 1(d) for further discussion of the Franklin County wind project.

IPL's Whispering Willow - East Wind Project - In 2011, IPL received an order from the MPUC approving a temporary recovery rate for the Minnesota retail portion of its Whispering Willow - East wind project construction costs. In its order, the MPUC did not conclude on the prudence of these project costs. The prudence of these project costs and the final recovery rate for these costs will be addressed in a separate proceeding that is expected to be completed in 2013. The initial recovery rate approved by the MPUC is below the amount required by IPL to recover the Minnesota retail portion of its total project costs. Based on its interpretation of the order, IPL currently believes that it is probable it will not be allowed to recover the entire Minnesota retail portion of its project costs. IPL currently believes the most likely outcome of the final rate proceeding will result in the MPUC effectively disallowing recovery of approximately $8 million of project costs out of a total of approximately $30 million of project costs allocated to the Minnesota retail jurisdiction. As a result, IPL recognized an $8 million impairment related to this probable disallowance, which was recorded as a reduction to electric plant in service and a charge to "Utility - Other operation and maintenance" in Alliant Energy's and IPL's Condensed Consolidated Statements of Income for the nine months ended September 30, 2011. This amount is subject to change until the MPUC determines the final recovery rate for these project costs.

Wind Site in Green Lake and Fond du Lac Counties in Wisconsin - In 2009, WPL purchased development rights to an approximate 100 MW wind site in Green Lake and Fond du Lac Counties in Wisconsin. Due to events in the first quarter of 2011 resulting in uncertainty regarding wind siting requirements in Wisconsin and increased risks with permitting this wind site, WPL determined it would be difficult to sell or effectively use the site for wind development. As a result, WPL recognized a $5 million impairment in the first quarter of 2011 for the amount of capitalized costs incurred for this site. The impairment was recorded as a reduction in other utility property, plant and equipment, and a charge to "Utility - Other operation and maintenance" in Alliant Energy's and WPL's Condensed Consolidated Statements of Income for the nine months ended September 30, 2011.

Depreciation - In May 2012, the PSCW issued an order approving the implementation of updated depreciation rates for WPL as a result of a recently completed depreciation study. The updated depreciation rates will be effective January 1, 2013 for all assets other than Riverside. WPL's depreciation rates for Riverside will be effective on the purchase date of Riverside. WPL estimates the new average rates of depreciation for its electric generation, electric distribution and gas properties will be approximately 3.4%, 2.7% and 2.5%, respectively, during 2013.

Comprehensive Income (Loss)

Comprehensive Income - For the three and nine months ended September 30, 2012 and 2011, Alliant Energy's other comprehensive income was not material; therefore, its comprehensive income was substantially equal to its net income for such periods. For the three and nine months ended September 30, 2012 and 2011, IPL and WPL had no other comprehensive income; therefore their comprehensive income was equal to their earnings available for common stock for such periods.

Cash Flow Presentation	**Cash Flows Presentation -** Alliant Energy reports cash flows from continuing operations together with cash flows from discontinued operations in its Condensed Consolidated Statements of Cash Flows. Refer to Note 13 for details of cash flows from discontinued operations.
Non-Regulated [Member]	
Property, Plant and Equipment [Line Items]	
Other Property, Plant and Equipment	**Non-regulated and Other Property, Plant and Equipment** - As of September 30, 2012, Alliant Energy recorded capitalized expenditures of $198 million, capitalized interest of $8 million and AROs of $8 million in Non-regulated Generation property, plant and equipment on Alliant Energy's balance sheet related to Resources' Franklin County wind project. Alliant Energy expects to place the Franklin County wind project in service in the fourth quarter of 2012. Refer to Note 1(c) for further discussion of the Franklin County wind project and Note 14 for further discussion of the Franklin County wind project AROs. In April 2012, Alliant Energy exercised its option under the corporate headquarters lease and purchased the building at the expiration of the lease term for $48 million.

Asset Retirement Obligations (AROs)	9 Months Ended Sep. 30, 2012
Asset Retirement Obligations [Line Items]	
Asset Retirement Obligations (AROs)	

ASSET RETIREMENT OBLIGATIONS (AROs)

A reconciliation of the changes in AROs associated with long-lived assets is as follows (in millions):

	Alliant Energy		IPL		WPL	
	2012	2011	**2012**	2011	**2012**	2011
Balance, January 1	**$91.1**	$75.9	**$56.2**	$43.6	**$34.9**	$32.3
Revisions in estimated cash flows (a)	**(9.9)**	7.8	**(9.2)**	7.7	**(0.7)**	0.1
Liabilities settled	**(2.6)**	(0.5)	**(2.5)**	(0.4)	**(0.1)**	(0.1)
Liabilities incurred (b)	**16.0**	4.0	**—**	3.1	**7.6**	0.9
Accretion expense	**2.6**	3.4	**1.4**	2.1	**1.2**	1.3
Balance, September 30	**$97.2**	$90.6	**$45.9**	$56.1	**$42.9**	$34.5

(a) For the nine months ended September 30, 2012 and 2011, IPL recorded revisions in estimated cash flows of ($8.2) million and $7.0 million, respectively, based on revised remediation timing and cost information for asbestos remediation at its Sixth Street Generating Station.

(b) For the nine months ended September 30, 2012, Resources recorded AROs of $8.4 million related to its Franklin County wind project and WPL recorded AROs of $7.6 million related to its Nelson Dewey generating station.

IPL [Member]

Asset Retirement Obligations [Line Items]

Asset Retirement Obligations (AROs)

ASSET RETIREMENT OBLIGATIONS (AROs)

A reconciliation of the changes in AROs associated with long-lived assets is as follows (in millions):

	Alliant Energy		IPL		WPL	
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Balance, January 1	**$91.1**	$75.9	**$56.2**	$43.6	**$34.9**	$32.3
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Liabilities settled	**(2.6)**	(0.5)	**(2.5)**	(0.4)	**(0.1)**	(0.1)
Liabilities incurred (b)	**16.0**	4.0	**—**	3.1	**7.6**	0.9
Accretion expense	**2.6**	3.4	**1.4**	2.1	**1.2**	1.3
Balance, September 30	**$97.2**	$90.6	**$45.9**	$56.1	**$42.9**	$34.5

(a) For the nine months ended September 30, 2012 and 2011, IPL recorded revisions in estimated cash flows of ($8.2) million and $7.0 million, respectively, based on revised remediation timing and cost information for asbestos remediation at its Sixth Street Generating Station.

(b) For the nine months ended September 30, 2012, Resources recorded AROs of $8.4 million related to its Franklin County wind project and WPL recorded AROs of $7.6 million related to its Nelson Dewey generating station.

WPL [Member]

Asset Retirement Obligations [Line Items]

Asset Retirement Obligations (AROs)

ASSET RETIREMENT OBLIGATIONS (AROs)

A reconciliation of the changes in AROs associated with long-lived assets is as follows (in millions):

	Alliant Energy		IPL		WPL	
	2012	2011	**2012**	2011	**2012**	2011
Balance, January 1	**$91.1**	$75.9	**$56.2**	$43.6	**$34.9**	$32.3
Revisions in estimated cash flows (a)	**(9.9)**	7.8	**(9.2)**	7.7	**(0.7)**	0.1
Liabilities settled	**(2.6)**	(0.5)	**(2.5)**	(0.4)	**(0.1)**	(0.1)
Liabilities incurred (b)	**16.0**	4.0	**—**	3.1	**7.6**	0.9
Accretion expense	**2.6**	3.4	**1.4**	2.1	**1.2**	1.3
Balance, September 30	**$97.2**	$90.6	**$45.9**	$56.1	**$42.9**	$34.5

(a) For the nine months ended September 30, 2012 and 2011, IPL recorded revisions in estimated cash flows of ($8.2) million and $7.0 million, respectively, based on revised remediation timing and cost information for asbestos remediation at its Sixth Street Generating Station.

(b) For the nine months ended September 30, 2012, Resources recorded AROs of $8.4 million related to its Franklin County wind project and WPL recorded AROs of $7.6 million related to its Nelson Dewey generating station.

Discontinued Operations And Assets And Liabilities Held For Sale (Components Of Assets And Liabilities Held For Sale In Condensed Consolidated Balance Sheets) (Details) (USD $) In Millions, unless otherwise specified	Sep. 30, 2012	Dec. 31, 2011
Assets held for sale:		
Property, plant and equipment, net	$ 0	$ 3.8
Current assets	51.1	115.5
Other assets	0.3	0.3
Total assets held for sale	51.4	119.6
Liabilities held for sale:		
Current liabilities	66.0	62.0
Other long-term liabilities and deferred credits	0.1	0.1
Total liabilities held for sale	66.1	62.1
Net assets (liabilities) held for sale	$ (14.7)	$ 57.5

Derivative Instruments	9 Months Ended Sep. 30, 2012
Derivative [Line Items]	
Derivative Instruments	

DERIVATIVE INSTRUMENTS

Commodity Derivatives -

Purpose - Alliant Energy, IPL and WPL periodically use derivative instruments for risk management purposes to mitigate exposures to fluctuations in certain commodity prices and transmission congestion costs. Refer to Note 9 for detailed discussion of Alliant Energy's, IPL's and WPL's derivative instruments as of September 30, 2012 and December 31, 2011.

Notional Amounts - As of September 30, 2012, notional amounts by delivery year related to outstanding swap contracts, option contracts, physical forward contracts, FTRs and coal contracts that were accounted for as commodity derivative instruments were as follows (units in thousands):

	2012	2013	2014	2015	Total
Alliant Energy					
Electricity (megawatt-hours (MWhs))	1,280	3,860	2,118	876	8,134
FTRs (MWs)	16	28	—	—	44
Natural gas (dekatherms (Dths))	26,070	44,899	6,410	—	77,379
Coal (tons)	—	956	981	561	2,498
IPL					
Electricity (MWhs)	786	1,978	366	—	3,130
FTRs (MWs)	8	15	—	—	23
Natural gas (Dths)	19,274	32,309	3,235	—	54,818
WPL					
Electricity (MWhs)	494	1,882	1,752	876	5,004
FTRs (MWs)	8	13	—	—	21
Natural gas (Dths)	6,796	12,590	3,175	—	22,561
Coal (tons)	—	956	981	561	2,498

The notional amounts in the above table were computed by aggregating the absolute value of purchase and sale positions within commodities for each delivery year.

Financial Statement Presentation - Alliant Energy, IPL and WPL record derivative instruments at fair value each reporting date on the balance sheet as assets or liabilities. The fair values of current derivative assets were included in "Derivative assets," non-current derivative assets were included in "Deferred charges and other," current derivative liabilities were included in "Derivative liabilities" and non-current derivative liabilities were included in "Other long-term liabilities and deferred credits" on the Condensed Consolidated Balance Sheets as follows (in millions):

	Alliant Energy		IPL		WPL	
Commodity contracts	**September 30, 2012**	December 31, 2011	**September 30, 2012**	December 31, 2011	**September 30, 2012**	December 31, 2011
Current derivative assets	**$35.9**	$12.7	**$25.9**	$9.2	**$10.0**	$3.5

Non-current derivative assets	**10.6**	3.0	**2.2**	1.4	**8.4**	1.6
Current derivative liabilities	**37.8**	55.9	**17.9**	24.5	**19.9**	31.4
Non-current derivative liabilities	**19.5**	22.1	**4.9**	9.1	**14.6**	13.0

Alliant Energy, IPL and WPL generally record gains and losses from IPL's and WPL's derivative instruments with offsets to regulatory assets or regulatory liabilities, based on their fuel and natural gas cost recovery mechanisms, as well as other specific regulatory authorizations. Gains (losses) from commodity derivative instruments not designated as hedging instruments were recorded on the Condensed Consolidated Balance Sheets as follows (in millions):

	Alliant Energy		IPL		WPL	
	2012	2011	**2012**	2011	**2012**	2011
Three Months Ended September 30						
Regulatory assets	**($6.3)**	($23.8)	**($0.1)**	($13.3)	**($6.2)**	($10.5)
Regulatory liabilities	**15.8**	3.7	**6.9**	2.2	**8.9**	1.5
Nine Months Ended September 30						
Regulatory assets	**(38.3)**	(33.1)	**(17.3)**	(18.7)	**(21.0)**	(14.4)
Regulatory liabilities	**21.3**	8.6	**11.3**	5.4	**10.0**	3.2

Losses from commodity contracts during the nine months ended September 30, 2012 were primarily due to impacts of decreases in electricity and natural gas prices during the first quarter of 2012.

Credit Risk-related Contingent Features - Alliant Energy, IPL and WPL have entered into various agreements that contain credit risk-related contingent features including requirements for them to maintain certain credit ratings from each of the major credit rating agencies and/or limitations on their liability positions under the various agreements based upon their credit ratings. In the event of a downgrade in their credit ratings or if their liability positions exceed certain contractual limits, Alliant Energy, IPL or WPL may need to provide credit support in the form of letters of credit or cash collateral up to the amount of their exposure under the contracts, or may need to unwind the contracts and pay the underlying liability positions.

Certain of these agreements with credit risk-related contingency features are accounted for as derivative instruments. The aggregate fair value of all derivatives with credit risk-related contingent features that were in a net liability position on September 30, 2012 was $57.3 million, $22.8 million and $34.5 million for Alliant Energy, IPL and WPL, respectively. At September 30, 2012, Alliant Energy, IPL and WPL all had investment-grade credit ratings. However, IPL exceeded its liability position with one counterparty requiring it to post $0.3 million of cash collateral. If the most restrictive credit risk-related contingent features for derivative agreements in a net liability position were triggered on September 30, 2012, Alliant Energy, IPL and WPL would be required to post an additional $57.0 million, $22.5 million and $34.5 million, respectively, of credit support to their counterparties.

IPL [Member]

Derivative [Line Items]

Derivative Instruments

DERIVATIVE INSTRUMENTS

Commodity Derivatives -

Purpose - Alliant Energy, IPL and WPL periodically use derivative instruments for risk management purposes to mitigate exposures to fluctuations in certain commodity prices and transmission congestion costs. Refer to Note 9 for detailed discussion of Alliant Energy's, IPL's and WPL's derivative instruments as of September 30, 2012 and December 31, 2011.

Notional Amounts - As of September 30, 2012, notional amounts by delivery year related to outstanding swap contracts, option contracts, physical forward contracts, FTRs and coal contracts that were accounted for as commodity derivative instruments were as follows (units in thousands):

	2012	2013	2014	2015	Total
Alliant Energy					
Electricity (megawatt-hours (MWhs))	1,280	3,860	2,118	876	8,134
FTRs (MWs)	16	28	—	—	44
Natural gas (dekatherms (Dths))	26,070	44,899	6,410	—	77,379
Coal (tons)	—	956	981	561	2,498
IPL					
Electricity (MWhs)	786	1,978	366	—	3,130
FTRs (MWs)	8	15	—	—	23
Natural gas (Dths)	19,274	32,309	3,235	—	54,818
WPL					
Electricity (MWhs)	494	1,882	1,752	876	5,004
FTRs (MWs)	8	13	—	—	21
Natural gas (Dths)	6,796	12,590	3,175	—	22,561
Coal (tons)	—	956	981	561	2,498

The notional amounts in the above table were computed by aggregating the absolute value of purchase and sale positions within commodities for each delivery year.

Financial Statement Presentation - Alliant Energy, IPL and WPL record derivative instruments at fair value each reporting date on the balance sheet as assets or liabilities. The fair values of current derivative assets were included in "Derivative assets," non-current derivative assets were included in "Deferred charges and other," current derivative liabilities were included in "Derivative liabilities" and non-current derivative liabilities were included in "Other long-term liabilities and deferred credits" on the Condensed Consolidated Balance Sheets as follows (in millions):

	Alliant Energy		IPL		WPL	
Commodity contracts	**September 30, 2012**	December 31, 2011	**September 30, 2012**	December 31, 2011	**September 30, 2012**	December 31, 2011
Current derivative assets	**$35.9**	$12.7	**$25.9**	$9.2	**$10.0**	$3.5
Non-current derivative assets	**10.6**	3.0	**2.2**	1.4	**8.4**	1.6

Current derivative liabilities	**37.8**	55.9	**17.9**	24.5	**19.9**	31.4
Non-current derivative liabilities	**19.5**	22.1	**4.9**	9.1	**14.6**	13.0

Alliant Energy, IPL and WPL generally record gains and losses from IPL's and WPL's derivative instruments with offsets to regulatory assets or regulatory liabilities, based on their fuel and natural gas cost recovery mechanisms, as well as other specific regulatory authorizations. Gains (losses) from commodity derivative instruments not designated as hedging instruments were recorded on the Condensed Consolidated Balance Sheets as follows (in millions):

	Alliant Energy		IPL		WPL	
	2012	2011	**2012**	2011	**2012**	2011
<u>Three Months Ended September 30</u>						
Regulatory assets	**($6.3)**	($23.8)	**($0.1)**	($13.3)	**($6.2)**	($10.5)
Regulatory liabilities	**15.8**	3.7	**6.9**	2.2	**8.9**	1.5
<u>Nine Months Ended September 30</u>						
Regulatory assets	**(38.3)**	(33.1)	**(17.3)**	(18.7)	**(21.0)**	(14.4)
Regulatory liabilities	**21.3**	8.6	**11.3**	5.4	**10.0**	3.2

Losses from commodity contracts during the nine months ended September 30, 2012 were primarily due to impacts of decreases in electricity and natural gas prices during the first quarter of 2012.

Credit Risk-related Contingent Features - Alliant Energy, IPL and WPL have entered into various agreements that contain credit risk-related contingent features including requirements for them to maintain certain credit ratings from each of the major credit rating agencies and/or limitations on their liability positions under the various agreements based upon their credit ratings. In the event of a downgrade in their credit ratings or if their liability positions exceed certain contractual limits, Alliant Energy, IPL or WPL may need to provide credit support in the form of letters of credit or cash collateral up to the amount of their exposure under the contracts, or may need to unwind the contracts and pay the underlying liability positions.

Certain of these agreements with credit risk-related contingency features are accounted for as derivative instruments. The aggregate fair value of all derivatives with credit risk-related contingent features that were in a net liability position on September 30, 2012 was $57.3 million, $22.8 million and $34.5 million for Alliant Energy, IPL and WPL, respectively. At September 30, 2012, Alliant Energy, IPL and WPL all had investment-grade credit ratings. However, IPL exceeded its liability position with one counterparty requiring it to post $0.3 million of cash collateral. If the most restrictive credit risk-related contingent features for derivative agreements in a net liability position were triggered on September 30, 2012, Alliant Energy, IPL and WPL would be required to post an additional $57.0 million, $22.5 million and $34.5 million, respectively, of credit support to their counterparties.

WPL [Member]

Derivative [Line Items]

Derivative Instruments

DERIVATIVE INSTRUMENTS

Commodity Derivatives -

Purpose - Alliant Energy, IPL and WPL periodically use derivative instruments for risk management purposes to mitigate exposures to fluctuations in certain commodity prices and transmission congestion costs. Refer to Note 9 for detailed discussion of Alliant Energy's, IPL's and WPL's derivative instruments as of September 30, 2012 and December 31, 2011.

Notional Amounts - As of September 30, 2012, notional amounts by delivery year related to outstanding swap contracts, option contracts, physical forward contracts, FTRs and coal contracts that were accounted for as commodity derivative instruments were as follows (units in thousands):

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FTRs (MWs)	16	28	—	—	44
Natural gas (dekatherms (Dths))	26,070	44,899	6,410	—	77,379
Coal (tons)	—	956	981	561	2,498
IPL					
Electricity (MWhs)	786	1,978	366	—	3,130
FTRs (MWs)	8	15	—	—	23
Natural gas (Dths)	19,274	32,309	3,235	—	54,818
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Electricity (MWhs)	494	1,882	1,752	876	5,004
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	Alliant Energy		IPL		WPL	
Commodity contracts	**September 30, 2012**	December 31, 2011	**September 30, 2012**	December 31, 2011	**September 30, 2012**	December 31, 2011
Current derivative assets	**$35.9**	$12.7	**$25.9**	$9.2	**$10.0**	$3.5
Non-current derivative assets	**10.6**	3.0	**2.2**	1.4	**8.4**	1.6

Current derivative liabilities	**37.8**	55.9	**17.9**	24.5	**19.9**	31.4
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Alliant Energy, IPL and WPL generally record gains and losses from IPL's and WPL's derivative instruments with offsets to regulatory assets or regulatory liabilities, based on their fuel and natural gas cost recovery mechanisms, as well as other specific regulatory authorizations. Gains (losses) from commodity derivative instruments not designated as hedging instruments were recorded on the Condensed Consolidated Balance Sheets as follows (in millions):

	Alliant Energy		IPL		WPL	
	2012	2011	**2012**	2011	**2012**	2011
Three Months Ended September 30						
Regulatory assets	**($6.3)**	($23.8)	**($0.1)**	($13.3)	**($6.2)**	($10.5)
Regulatory liabilities	**15.8**	3.7	**6.9**	2.2	**8.9**	1.5
Nine Months Ended September 30						
Regulatory assets	**(38.3)**	(33.1)	**(17.3)**	(18.7)	**(21.0)**	(14.4)
Regulatory liabilities	**21.3**	8.6	**11.3**	5.4	**10.0**	3.2

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Benefit Plans (Summary Of Restricted Stock Activity) (Details) (USD $)	9 Months Ended Sep. 30, 2012	Sep. 30, 2011
Time-Based Restricted Stock [Member]		
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Nonvested [Roll Forward]		
Nonvested, January 1 (in shares/awards)	35,800	70,033
Nonvested shares, January 1, weighted average fair value (in dollars per share)	$ 30.87	$ 32.27
Granted (in shares)	0	5,000
Granted, weighted average fair value (in dollars per share)	$ 0.00	$ 39.86
Vested (in shares)	(32,466)	(38,633)
Vested, weighted average fair value (in dollars per share)	$ 29.95	$ 34.60
Forfeited (in shares)	0	(600)
Forfeited, weighted average fair value (in dollars per share)	$ 0.00	$ 29.41
Nonvested, September 30 (in shares/awards)	3,334	35,800
Nonvested shares, September 30, weighted average fair value (in dollars per share)	$ 39.86	$ 30.87
Performance-Contingent Restricted Stock [Member]		
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Nonvested [Roll Forward]		
Nonvested, January 1 (in shares/awards)	301,738	296,190
Nonvested shares, January 1, weighted average fair value (in dollars per share)	$ 32.60	$ 32.32
Granted (in shares)	45,612	64,217
Granted, weighted average fair value (in dollars per share)	$ 43.05	$ 38.75
Vested (in shares)	(65,172)	(53,274)
Vested, weighted average fair value (in dollars per share)	$ 32.56	$ 37.93
Forfeited (in shares)	(70,527)	(5,395)
Forfeited, weighted average fair value (in dollars per share)	$ 39.93	$ 38.00
Nonvested, September 30 (in shares/awards)	211,651	301,738
Nonvested shares, September 30, weighted average fair value (in dollars per share)	$ 32.42	$ 32.60

Investments	9 Months Ended Sep. 30, 2012
Schedule of Equity Method Investments [Line Items]	
Investments	

INVESTMENTS

Unconsolidated Equity Investments - Equity (income) loss from Alliant Energy's and WPL's unconsolidated investments accounted for under the equity method of accounting for the three and nine months ended September 30 was as follows (in millions):

	Alliant Energy				WPL			
	Three Months		Nine Months		Three Months		Nine Months	
	2012	2011	**2012**	2011	**2012**	2011	**2012**	2011
American Transmission Company LLC (ATC)	**($10.4)**	($9.7)	**($30.6)**	($28.2)	**($10.4)**	($9.7)	**($30.6)**	($28.2)
Other	**—**	(0.4)	**0.2**	(1.4)	**(0.1)**	(0.1)	**(0.6)**	(0.7)
	($10.4)	($10.1)	**($30.4)**	($29.6)	**($10.5)**	($9.8)	**($31.2)**	($28.9)

Summary financial information from the unaudited financial statements of ATC for the three and nine months ended September 30 was as follows (in millions):

	Three Months		Nine Months	
	2012	2011	**2012**	2011
Operating revenues	**$150.3**	$142.8	**$450.1**	$420.6
Operating income	**81.5**	76.4	**240.0**	228.1
Net income	**60.5**	56.6	**177.9**	166.5

WPL [Member]

Schedule of Equity Method Investments [Line Items]

Investments

INVESTMENTS

Unconsolidated Equity Investments - Equity (income) loss from Alliant Energy's and WPL's unconsolidated investments accounted for under the equity method of accounting for the three and nine months ended September 30 was as follows (in millions):

	Alliant Energy				WPL			
	Three Months		Nine Months		Three Months		Nine Months	
	2012	2011	**2012**	2011	**2012**	2011	**2012**	2011
American Transmission Company LLC (ATC)	**($10.4)**	($9.7)	**($30.6)**	($28.2)	**($10.4)**	($9.7)	**($30.6)**	($28.2)
Other	**—**	(0.4)	**0.2**	(1.4)	**(0.1)**	(0.1)	**(0.6)**	(0.7)
	($10.4)	($10.1)	**($30.4)**	($29.6)	**($10.5)**	($9.8)	**($31.2)**	($28.9)

Summary financial information from the unaudited financial statements of ATC for the three and nine months ended September 30 was as follows (in millions):

	Three Months		Nine Months	
	2012	2011	**2012**	2011
Operating revenues	**$150.3**	$142.8	**$450.1**	$420.6
Operating income	**81.5**	76.4	**240.0**	228.1
Net income	**60.5**	56.6	**177.9**	166.5

Fair Value Measurements

Fair Value Measurements

9 Months Ended
Sep. 30, 2012

FAIR VALUE MEASUREMENTS

Fair Value of Financial Instruments - The carrying amounts of Alliant Energy's, IPL's and WPL's current assets and current liabilities approximate fair value because of the short maturity of such financial instruments. Carrying amounts and the related estimated fair values of other financial instruments were as follows (in millions):

	Alliant Energy		IPL		WPL	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value
September 30, 2012						
Assets:						
Money market fund investments	**$13.6**	**$13.6**	**$1.1**	**$1.1**	**$12.5**	**$12.5**
Derivative assets (Note 10)	**46.5**	**46.5**	**28.1**	**28.1**	**18.4**	**18.4**
Deferred proceeds (sales of receivables) (Note 3)	**153.9**	**153.9**	**153.9**	**153.9**	**—**	**—**
Capitalization and liabilities:						
Long-term debt (including current maturities) (Note 7(b))	**2,829.5**	**3,598.7**	**1,359.3**	**1,696.1**	**1,082.5**	**1,492.4**
Cumulative preferred stock of subsidiaries	**205.1**	**215.6**	**145.1**	**154.8**	**60.0**	**60.8**
Derivative liabilities (Note 10)	**57.3**	**57.3**	**22.8**	**22.8**	**34.5**	**34.5**

	Alliant Energy		IPL		WPL	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value
December 31, 2011						
Assets:						
Derivative assets (Note 10)	$15.7	$15.7	$10.6	$10.6	$5.1	$5.1
Deferred proceeds (sales of receivables) (Note 3)	53.7	53.7	53.7	53.7	—	—
Capitalization and liabilities:						
Long-term debt (including current maturities) (Note 7(b))	2,704.5	3,325.3	1,309.0	1,560.4	1,082.2	1,439.0
Cumulative preferred stock of subsidiaries	205.1	222.5	145.1	164.3	60.0	58.2
Derivative liabilities (Note 10)	78.0	78.0	33.6	33.6	44.4	44.4

Valuation Techniques -

Money market fund investments - As of September 30, 2012, money market fund investments were measured at fair value using quoted market prices.

Derivative assets and derivative liabilities - Alliant Energy, IPL and WPL periodically use derivative instruments for risk management purposes to mitigate exposures to fluctuations in certain commodity prices and transmission congestion costs. Alliant Energy, IPL and WPL maintain risk policies that govern the use of derivative instruments. Alliant Energy's, IPL's and WPL's derivative instruments as of September 30, 2012 and December 31, 2011 were not designated as hedging instruments. Alliant Energy's, IPL's and WPL's derivative instruments as of September 30, 2012 and December 31, 2011 included electric physical forward purchase contracts and forward swap contracts to mitigate pricing volatility for the electricity purchased to supply to IPL's and WPL's customers; natural gas swap contracts to mitigate pricing volatility for the fuel used to supply to the natural gas-fired electric generating facilities they operate, optimize the value of IPL's natural gas pipeline capacity and mitigate pricing volatility for natural gas supplied to IPL's retail customers; natural gas options to mitigate pricing volatility for natural gas supplied to WPL's retail customers; natural gas physical forward purchase contracts to mitigate pricing volatility for natural gas supplied to IPL's and WPL's retail customers; natural gas physical forward purchase and sale contracts to optimize the value of natural gas pipeline capacity; financial transmission rights (FTRs) acquired to manage transmission congestion costs; and a coal supply contract with volumetric optionality to assist in mitigating pricing volatility for fuel used in the coal-fired electric generating facilities they operate.

IPL's and WPL's swap, option and physical forward commodity contracts were non-exchange-based derivative instruments and were valued using indicative price quotations available through a pricing vendor that provides daily exchange forward price settlements, from broker or dealer quotations or from on-line exchanges. The indicative price quotations reflected the average of the bid-ask mid-point prices and were obtained from sources believed to provide the most liquid market for the commodity. IPL and WPL corroborated a portion of these indicative price quotations using quoted prices for similar assets or liabilities in active markets and categorized derivative instruments based on such indicative price quotations as Level 2. IPL's and WPL's commodity contracts that were valued using indicative price quotations based on significant assumptions such as seasonal or monthly shaping and indicative price quotations that could not be readily corroborated were categorized as Level 3. IPL's and WPL's swap, option and physical forward commodity contracts were predominately at liquid trading points. IPL's and WPL's FTRs were measured at fair value each reporting date using monthly or annual auction shadow prices from relevant auctions. Refer to Note 10 for additional details of derivative assets and derivative liabilities.

Deferred proceeds (sales of receivables) - The fair value of IPL's deferred proceeds related to its sales of receivables program was calculated each reporting date using the cost approach valuation technique. The fair value represents the carrying amount of receivables sold less the allowance for doubtful accounts associated with the receivables sold and cash proceeds received from the receivables sold due to the short-term nature of the collection period. Deferred proceeds represent IPL's maximum exposure to loss related to the receivables sold. Refer to Note 3 for additional information regarding deferred proceeds.

Long-term debt (including current maturities) - For long-term debt instruments that are actively traded, the fair value was based upon quoted market prices for similar liabilities on each reporting date. For long-term debt instruments that are not actively traded, the fair value was based on a discounted cash flow methodology and utilizes assumptions of current market pricing curves at each reporting date. Refer to Note 7(b) for additional information regarding long-term debt.

Cumulative preferred stock of subsidiaries - The fair value of IPL's 8.375% cumulative preferred stock was based on its closing market price quoted by the New York Stock Exchange on each reporting date. The fair value of WPL's 4.50% cumulative preferred stock was based on the closing market price quoted by the NYSE Amex LLC on each reporting date. The fair value of WPL's remaining preferred stock was calculated based on the market yield of similar securities on each reporting date.

Valuation Hierarchy - Fair value measurement accounting establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The three levels of the fair value hierarchy and examples of each are as follows:

> **Level 1 -** Pricing inputs are quoted prices available in active markets for identical assets or liabilities as of the reporting date. As of September 30, 2012, Level 1 items included money market fund investments, IPL's 8.375% cumulative preferred stock and WPL's 4.50% cumulative preferred stock.

Level 2 - Pricing inputs are quoted prices for similar assets or liabilities in active markets or quoted prices for identical or similar assets or liabilities in markets that are not active as of the reporting date. As of September 30, 2012 and December 31, 2011, Level 2 items included certain of IPL's and WPL's non-exchange traded commodity contracts. Level 2 items as of September 30, 2012 also included the remainder of WPL's cumulative preferred stock and substantially all of the long-term debt instruments.

Level 3 - Pricing inputs are unobservable inputs for assets or liabilities for which little or no market data exist and require significant management judgment or estimation. As of September 30, 2012 and December 31, 2011, Level 3 items included IPL's deferred proceeds, and IPL's and WPL's FTRs and certain non-exchange traded commodity contracts.

The fair value hierarchy gives the highest priority to quoted prices in active markets (Level 1) and the lowest priority to unobservable data (Level 3). In some cases, the inputs used to measure fair value might fall in different levels of the fair value hierarchy. The lowest level input that is significant to a fair value measurement in its entirety determines the applicable level in the fair value hierarchy. Assessing the significance of a particular input to the fair value measurement in its entirety requires judgment, considering factors specific to the asset or liability. Items subject to fair value measurement disclosure requirements were as follows (Not Applicable (N/A); in millions):

Alliant Energy	**September 30, 2012**				December 31, 2011			
	Fair Value	**Level 1**	**Level 2**	**Level 3**	Fair Value	Level 1	Level 2	Level 3
Assets:								
Money market fund investments	**$13.6**	**$13.6**	**$—**	**$—**	$—	$—	$—	$—
Derivatives - commodity contracts	**46.5**	**—**	**11.9**	**34.6**	15.7	—	3.4	12.3
Deferred proceeds	**153.9**	**—**	**—**	**153.9**	53.7	—	—	53.7
Capitalization and liabilities:								
Long-term debt (including current maturities)	**3,598.7**	**—**	**3,598.2**	**0.5**	N/A	N/A	N/A	N/A
Cumulative preferred stock of subsidiaries	**215.6**	**165.2**	**50.4**	**—**	N/A	N/A	N/A	N/A
Derivatives - commodity contracts	**57.3**	**—**	**40.3**	**17.0**	78.0	—	64.8	13.2

IPL	**September 30, 2012**				December 31, 2011			
	Fair Value	**Level 1**	**Level 2**	**Level 3**	Fair Value	Level 1	Level 2	Level 3
Assets:								
Money market fund investments	**$1.1**	**$1.1**	**$—**	**$—**	$—	$—	$—	$—
Derivatives - commodity contracts	**28.1**	**—**	**8.1**	**20.0**	10.6	—	1.3	9.3
Deferred proceeds	**153.9**	**—**	**—**	**153.9**	53.7	—	—	53.7
Capitalization and liabilities:								
Long-term debt	**1,696.1**	**—**	**1,696.1**	**—**	N/A	N/A	N/A	N/A

Cumulative preferred stock	**154.8**	**154.8**	**—**	**—**	N/A	N/A	N/A	N/A
Derivatives - commodity contracts	**22.8**	**—**	**18.3**	**4.5**	33.6	—	28.6	5.0

WPL	**September 30, 2012**				December 31, 2011			
	Fair Value	**Level 1**	**Level 2**	**Level 3**	Fair Value	Level 1	Level 2	Level 3
Assets:								
Money market fund investments	**$12.5**	**$12.5**	**$—**	**$—**	$—	$—	$—	$—
Derivatives - commodity contracts	**18.4**	**—**	**3.8**	**14.6**	5.1	—	2.1	3.0
Capitalization and liabilities:								
Long-term debt	**1,492.4**	**—**	**1,492.4**	**—**	N/A	N/A	N/A	N/A
Cumulative preferred stock	**60.8**	**10.4**	**50.4**	**—**	N/A	N/A	N/A	N/A
Derivatives - commodity contracts	**34.5**	**—**	**22.0**	**12.5**	44.4	—	36.2	8.2

Alliant Energy, IPL and WPL generally record gains and losses from IPL's and WPL's derivative instruments with offsets to regulatory assets or regulatory liabilities, based on their fuel and natural gas cost recovery mechanisms, as well as other specific regulatory authorizations. Based on these recovery mechanisms, the changes in the fair value of derivative liabilities resulted in comparable changes to regulatory assets, and the changes in the fair value of derivative assets resulted in comparable changes to regulatory liabilities on the Condensed Consolidated Balance Sheets.

The significant unobservable inputs (Level 3 inputs) used in the fair value measurement of IPL's and WPL's commodity contracts are forecasted electricity, natural gas and coal prices, and the expected volatility of such prices. Significant changes in any of those inputs would result in a significantly lower or higher fair value measurement. Information for fair value measurements using significant unobservable inputs (Level 3 inputs) for the three and nine months ended September 30 was as follows (in millions):

Alliant Energy	Derivative Assets and (Liabilities), net					
	Commodity Contracts		Foreign Contracts		Deferred Proceeds	
Three Months Ended September 30	**2012**	2011	**2012**	2011	**2012**	2011
Beginning balance, July 1	**$18.8**	$18.1	**$—**	$2.1	**$81.7**	$66.4
Total net losses (realized/unrealized) included in changes in net assets (a)	**(2.3)**	(0.1)	**—**	—	**—**	—
Transfers into Level 3 (b)	**(0.4)**	—	**—**	—	**—**	—
Transfers out of Level 3 (c)	**9.3**	—	**—**	—	**—**	—
Settlements (d)	**(7.8)**	(6.1)	**—**	(1.7)	**72.2**	21.0
Ending balance, September 30	**$17.6**	$11.9	**$—**	$0.4	**$153.9**	$87.4
The amount of total net losses for the period included in changes in net assets attributable to the change in unrealized losses relating to assets and liabilities held at September 30 (a)	**($0.7)**	($0.1)	**$—**	$—	**$—**	$—

Alliant Energy

Nine Months Ended September 30	Derivative Assets and (Liabilities), net: Commodity Contracts 2012	Commodity Contracts 2011	Foreign Contracts 2012	Foreign Contracts 2011	Deferred Proceeds 2012	Deferred Proceeds 2011
Beginning balance, January 1	**($0.9)**	$2.8	**$—**	$4.7	**$53.7**	$152.9
Total net losses (realized/unrealized) included in changes in net assets (a)	**(8.3)**	—	**—**	—	**—**	—
Transfers into Level 3 (b)	**(1.7)**	0.2	**—**	—	**—**	—
Transfers out of Level 3 (c)	**8.3**	—	**—**	—	**—**	—
Purchases	**35.8**	21.8	**—**	—	**—**	—
Settlements (d)	**(15.6)**	(12.9)	**—**	(4.3)	**100.2**	(65.5)
Ending balance, September 30	**$17.6**	$11.9	**$—**	$0.4	**$153.9**	$87.4
The amount of total net losses for the period included in changes in net assets attributable to the change in unrealized losses relating to assets and liabilities held at September 30 (a)	**($4.4)**	$—	**$—**	$—	**$—**	$—

IPL

Three Months Ended September 30	Derivative Assets and (Liabilities), net: Commodity Contracts 2012	Commodity Contracts 2011	Foreign Contracts 2012	Foreign Contracts 2011	Deferred Proceeds 2012	Deferred Proceeds 2011
Beginning balance, July 1	**$14.1**	$17.5	**$—**	$—	**$81.7**	$66.4
Total net losses (realized/unrealized) included in changes in net assets (a)	**(0.2)**	(0.1)	**—**	—	**—**	—
Transfers out of Level 3 (c)	**7.4**	—	**—**	—	**—**	—
Settlements (d)	**(5.8)**	(5.0)	**—**	—	**72.2**	21.0
Ending balance, September 30	**$15.5**	$12.4	**$—**	$—	**$153.9**	$87.4
The amount of total net gains (losses) for the period included in changes in net assets attributable to the change in unrealized gains (losses) relating to assets and liabilities held at September 30 (a)	**$1.4**	($0.1)	**$—**	$—	**$—**	$—

IPL

Nine Months Ended September 30	Derivative Assets and (Liabilities), net: Commodity Contracts 2012	Commodity Contracts 2011	Foreign Contracts 2012	Foreign Contracts 2011	Deferred Proceeds 2012	Deferred Proceeds 2011
Beginning balance, January 1	**$4.3**	$4.3	**$—**	$4.8	**$53.7**	$152.9
Total net gains (losses) (realized/unrealized) included in changes in net assets (a)	**(4.8)**	0.4	**—**	—	**—**	—
Transfers into Level 3 (b)	**(1.1)**	—	**—**	—	**—**	—
Transfers out of Level 3 (c)	**2.4**	—	**—**	—	**—**	—
Purchases	**26.8**	18.1	**—**	—	**—**	—
Sales (e)	**—**	—	**—**	(2.1)	**—**	—
Settlements (d)	**(12.1)**	(10.4)	**—**	(2.7)	**100.2**	(65.5)
Ending balance, September 30	**$15.5**	$12.4	**$—**	$—	**$153.9**	$87.4
The amount of total net gains (losses) for the period included in changes in	**($0.7)**	$0.4	**$—**	$—	**$—**	$—

net assets attributable to the change in unrealized gains (losses) relating to assets and liabilities held at September 30 (a)						

WPL	Derivative Assets and (Liabilities), net			
	Commodity Contracts		Foreign Contracts	
Three Months Ended September 30	**2012**	2011	**2012**	2011
Beginning balance, July 1	**$4.7**	$0.6	**$—**	$—
Total net losses (realized/unrealized) included in changes in net assets (a)	**(2.1)**	—	**—**	—
Transfers into Level 3 (b)	**(0.4)**	—	**—**	—
Transfers out of Level 3 (c)	**1.9**	—	**—**	—
Settlements	**(2.0)**	(1.1)	**—**	—
Ending balance, September 30	**$2.1**	($0.5)	**$—**	$—
The amount of total net losses for the period included in changes in net assets attributable to the change in unrealized losses relating to assets and liabilities held at September 30 (a)	**($2.1)**	$—	**$—**	$—

WPL	Derivative Assets and (Liabilities), net			
	Commodity Contracts		Foreign Contracts	
Nine Months Ended September 30	**2012**	2011	**2012**	2011
Beginning balance, January 1	**($5.2)**	($1.5)	**$—**	($0.1)
Total net losses (realized/unrealized) included in changes in net assets (a)	**(3.5)**	(0.4)	**—**	—
Transfers into Level 3 (b)	**(0.6)**	0.2	**—**	—
Transfers out of Level 3 (c)	**5.9**	—	**—**	—
Purchases	**9.0**	3.7	**—**	—
Settlements	**(3.5)**	(2.5)	**—**	0.1
Ending balance, September 30	**$2.1**	($0.5)	**$—**	$—
The amount of total net losses for the period included in changes in net assets attributable to the change in unrealized losses relating to assets and liabilities held at September 30 (a)	**($3.7)**	($0.4)	**$—**	$—

(a) Gains and losses related to derivative assets and derivative liabilities are recorded in "Regulatory assets" and "Regulatory liabilities" on the Condensed Consolidated Balance Sheets.
(b) Markets for similar assets and liabilities became inactive and observable market inputs became unavailable for transfers into Level 3. The transfers were valued as of the beginning of the period.
(c) Observable market inputs became available for certain commodity contracts previously classified as Level 3 for transfers out of Level 3. The transfers were valued as of the beginning of the period.
(d) Settlements related to deferred proceeds are due to the change in the carrying amount of receivables sold less the allowance for doubtful accounts associated with the receivables sold and cash proceeds received from the receivables sold.
(e) The foreign exchange contract was transferred from IPL to Resources in connection with the sale of wind project assets in the second quarter of 2011.

Electric, Natural Gas and Coal Commodity Contracts - As of September 30, 2012, the fair value of Alliant Energy's, IPL's and WPL's electric, natural gas and coal commodity contracts classified as Level 3, excluding FTRs, were recognized as net derivative liabilities of $5.6 million, $1.2 million and $4.4 million, respectively. These commodity contracts were valued using a market approach technique that utilizes significant observable inputs to estimate forward commodity prices. Forward electric and coal prices are estimated using market information obtained from counterparties and brokers, including bids, offers, historical transactions (including historical price differences between locations with both observable and unobservable prices) and executed trades. Forward natural gas prices are estimated using the most recent quoted observable inputs applied to future months (including historical price differences between locations with both observable and unobservable prices). Observable inputs are obtained from third-party pricing data sources and include bids, offers, historical transactions and executed trades. Forward electric price commodity curves that extend beyond currently available observable inputs utilize market prices for the most recent period for which observable inputs are available. Observable inputs include bids, offers, historical transactions and executed trades.

FTRs - As of September 30, 2012, Alliant Energy's, IPL's and WPL's FTRs classified as Level 3 were recognized as net derivative assets of $23.2 million, $16.7 million and $6.5 million, respectively. These FTRs were measured at fair value using monthly or annual auction shadow prices for identical or similar instruments from relevant closed auctions.

IPL [Member]

Fair Value Measurements

FAIR VALUE MEASUREMENTS

Fair Value of Financial Instruments - The carrying amounts of Alliant Energy's, IPL's and WPL's current assets and current liabilities approximate fair value because of the short maturity of such financial instruments. Carrying amounts and the related estimated fair values of other financial instruments were as follows (in millions):

	Alliant Energy		IPL		WPL	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value
September 30, 2012						
Assets:						
Money market fund investments	**$13.6**	**$13.6**	**$1.1**	**$1.1**	**$12.5**	**$12.5**
Derivative assets (Note 10)	**46.5**	**46.5**	**28.1**	**28.1**	**18.4**	**18.4**
Deferred proceeds (sales of receivables) (Note 3)	**153.9**	**153.9**	**153.9**	**153.9**	**—**	**—**
Capitalization and liabilities:						
Long-term debt (including current maturities) (Note 7(b))	**2,829.5**	**3,598.7**	**1,359.3**	**1,696.1**	**1,082.5**	**1,492.4**
Cumulative preferred stock of subsidiaries	**205.1**	**215.6**	**145.1**	**154.8**	**60.0**	**60.8**
Derivative liabilities (Note 10)	**57.3**	**57.3**	**22.8**	**22.8**	**34.5**	**34.5**

	Alliant Energy		IPL		WPL	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value
December 31, 2011						
Assets:						
Derivative assets (Note 10)	$15.7	$15.7	$10.6	$10.6	$5.1	$5.1
Deferred proceeds (sales of receivables) (Note 3)	53.7	53.7	53.7	53.7	—	—
Capitalization and liabilities:						
Long-term debt (including current maturities) (Note 7(b))	2,704.5	3,325.3	1,309.0	1,560.4	1,082.2	1,439.0

Cumulative preferred stock of subsidiaries	205.1	222.5	145.1	164.3	60.0	58.2
Derivative liabilities (Note 10)	78.0	78.0	33.6	33.6	44.4	44.4

Valuation Techniques -
Money market fund investments - As of September 30, 2012, money market fund investments were measured at fair value using quoted market prices.

Derivative assets and derivative liabilities - Alliant Energy, IPL and WPL periodically use derivative instruments for risk management purposes to mitigate exposures to fluctuations in certain commodity prices and transmission congestion costs. Alliant Energy, IPL and WPL maintain risk policies that govern the use of derivative instruments. Alliant Energy's, IPL's and WPL's derivative instruments as of September 30, 2012 and December 31, 2011 were not designated as hedging instruments. Alliant Energy's, IPL's and WPL's derivative instruments as of September 30, 2012 and December 31, 2011 included electric physical forward purchase contracts and forward swap contracts to mitigate pricing volatility for the electricity purchased to supply to IPL's and WPL's customers; natural gas swap contracts to mitigate pricing volatility for the fuel used to supply to the natural gas-fired electric generating facilities they operate, optimize the value of IPL's natural gas pipeline capacity and mitigate pricing volatility for natural gas supplied to IPL's retail customers; natural gas options to mitigate pricing volatility for natural gas supplied to WPL's retail customers; natural gas physical forward purchase contracts to mitigate pricing volatility for natural gas supplied to IPL's and WPL's retail customers; natural gas physical forward purchase and sale contracts to optimize the value of natural gas pipeline capacity; financial transmission rights (FTRs) acquired to manage transmission congestion costs; and a coal supply contract with volumetric optionality to assist in mitigating pricing volatility for fuel used in the coal-fired electric generating facilities they operate.

IPL's and WPL's swap, option and physical forward commodity contracts were non-exchange-based derivative instruments and were valued using indicative price quotations available through a pricing vendor that provides daily exchange forward price settlements, from broker or dealer quotations or from on-line exchanges. The indicative price quotations reflected the average of the bid-ask mid-point prices and were obtained from sources believed to provide the most liquid market for the commodity. IPL and WPL corroborated a portion of these indicative price quotations using quoted prices for similar assets or liabilities in active markets and categorized derivative instruments based on such indicative price quotations as Level 2. IPL's and WPL's commodity contracts that were valued using indicative price quotations based on significant assumptions such as seasonal or monthly shaping and indicative price quotations that could not be readily corroborated were categorized as Level 3. IPL's and WPL's swap, option and physical forward commodity contracts were predominately at liquid trading points. IPL's and WPL's FTRs were measured at fair value each reporting date using monthly or annual auction shadow prices from relevant auctions. Refer to Note 10 for additional details of derivative assets and derivative liabilities.

Deferred proceeds (sales of receivables) - The fair value of IPL's deferred proceeds related to its sales of receivables program was calculated each reporting date using the cost approach valuation technique. The fair value represents the carrying amount of receivables sold less the allowance for doubtful accounts associated with the receivables sold and cash proceeds received from the receivables sold due to the short-term nature of the collection period. Deferred proceeds represent IPL's maximum exposure to loss related to the receivables sold. Refer to Note 3 for additional information regarding deferred proceeds.

Long-term debt (including current maturities) - For long-term debt instruments that are actively traded, the fair value was based upon quoted market prices for similar liabilities on each reporting date. For long-term debt instruments that are not actively traded, the fair value was based on a discounted cash flow methodology and utilizes assumptions of current market pricing curves at each reporting date. Refer to Note 7(b) for additional information regarding long-term debt.

Cumulative preferred stock of subsidiaries - The fair value of IPL's 8.375% cumulative preferred stock was based on its closing market price quoted by the New York Stock Exchange on each reporting date. The fair value of WPL's 4.50% cumulative preferred stock was based on the closing market price quoted by the NYSE Amex LLC on each reporting date. The fair value of WPL's remaining preferred stock was calculated based on the market yield of similar securities on each reporting date.

Valuation Hierarchy - Fair value measurement accounting establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The three levels of the fair value hierarchy and examples of each are as follows:

Level 1 - Pricing inputs are quoted prices available in active markets for identical assets or liabilities as of the reporting date. As of September 30, 2012, Level 1 items included money market fund investments, IPL's 8.375% cumulative preferred stock and WPL's 4.50% cumulative preferred stock.

Level 2 - Pricing inputs are quoted prices for similar assets or liabilities in active markets or quoted prices for identical or similar assets or liabilities in markets that are not active as of the reporting date. As of September 30, 2012 and December 31, 2011, Level 2 items included certain of IPL's and WPL's non-exchange traded commodity contracts. Level 2 items as of September 30, 2012 also included the remainder of WPL's cumulative preferred stock and substantially all of the long-term debt instruments.

Level 3 - Pricing inputs are unobservable inputs for assets or liabilities for which little or no market data exist and require significant management judgment or estimation. As of September 30, 2012 and December 31, 2011, Level 3 items included IPL's deferred proceeds, and IPL's and WPL's FTRs and certain non-exchange traded commodity contracts.

The fair value hierarchy gives the highest priority to quoted prices in active markets (Level 1) and the lowest priority to unobservable data (Level 3). In some cases, the inputs used to measure fair value might fall in different levels of the fair value hierarchy. The lowest level input that is significant to a fair value measurement in its entirety determines the applicable level in the fair value hierarchy. Assessing the significance of a particular input to the fair value measurement in its entirety requires judgment, considering factors specific to the asset or liability. Items subject to fair value measurement disclosure requirements were as follows (Not Applicable (N/A); in millions):

Alliant Energy	**September 30, 2012**				December 31, 2011			
	Fair Value	**Level 1**	**Level 2**	**Level 3**	Fair Value	Level 1	Level 2	Level 3
Assets:								
Money market fund investments	**$13.6**	**$13.6**	**$—**	**$—**	$—	$—	$—	$—
Derivatives - commodity contracts	**46.5**	**—**	**11.9**	**34.6**	15.7	—	3.4	12.3
Deferred proceeds	**153.9**	**—**	**—**	**153.9**	53.7	—	—	53.7
Capitalization and liabilities:								
Long-term debt (including current maturities)	**3,598.7**	**—**	**3,598.2**	**0.5**	N/A	N/A	N/A	N/A

Cumulative preferred stock of subsidiaries	**215.6**	**165.2**	**50.4**	**—**	N/A	N/A	N/A	N/A
Derivatives - commodity contracts	**57.3**	**—**	**40.3**	**17.0**	78.0	—	64.8	13.2

IPL	**September 30, 2012**				December 31, 2011			
	Fair Value	**Level 1**	**Level 2**	**Level 3**	Fair Value	Level 1	Level 2	Level 3
Assets:								
Money market fund investments	**$1.1**	**$1.1**	**$—**	**$—**	$—	$—	$—	$—
Derivatives - commodity contracts	**28.1**	**—**	**8.1**	**20.0**	10.6	—	1.3	9.3
Deferred proceeds	**153.9**	**—**	**—**	**153.9**	53.7	—	—	53.7
Capitalization and liabilities:								
Long-term debt	**1,696.1**	**—**	**1,696.1**	**—**	N/A	N/A	N/A	N/A
Cumulative preferred stock	**154.8**	**154.8**	**—**	**—**	N/A	N/A	N/A	N/A
Derivatives - commodity contracts	**22.8**	**—**	**18.3**	**4.5**	33.6	—	28.6	5.0

WPL	**September 30, 2012**				December 31, 2011			
	Fair Value	**Level 1**	**Level 2**	**Level 3**	Fair Value	Level 1	Level 2	Level 3
Assets:								
Money market fund investments	**$12.5**	**$12.5**	**$—**	**$—**	$—	$—	$—	$—
Derivatives - commodity contracts	**18.4**	**—**	**3.8**	**14.6**	5.1	—	2.1	3.0
Capitalization and liabilities:								
Long-term debt	**1,492.4**	**—**	**1,492.4**	**—**	N/A	N/A	N/A	N/A
Cumulative preferred stock	**60.8**	**10.4**	**50.4**	**—**	N/A	N/A	N/A	N/A
Derivatives - commodity contracts	**34.5**	**—**	**22.0**	**12.5**	44.4	—	36.2	8.2

Alliant Energy, IPL and WPL generally record gains and losses from IPL’s and WPL’s derivative instruments with offsets to regulatory assets or regulatory liabilities, based on their fuel and natural gas cost recovery mechanisms, as well as other specific regulatory authorizations. Based on these recovery mechanisms, the changes in the fair value of derivative liabilities resulted in comparable changes to regulatory assets, and the changes in the fair value of derivative assets resulted in comparable changes to regulatory liabilities on the Condensed Consolidated Balance Sheets.

The significant unobservable inputs (Level 3 inputs) used in the fair value measurement of IPL’s and WPL’s commodity contracts are forecasted electricity, natural gas and coal prices, and the expected volatility of such prices. Significant changes in any of those inputs would result in a significantly lower or higher fair value measurement. Information for fair value measurements using significant unobservable inputs (Level 3 inputs) for the three and nine months ended September 30 was as follows (in millions):

Alliant Energy

Three Months Ended September 30	Derivative Assets and (Liabilities), net					
	Commodity Contracts		Foreign Contracts		Deferred Proceeds	
	2012	2011	**2012**	2011	**2012**	2011
Beginning balance, July 1	**$18.8**	$18.1	**$—**	$2.1	**$81.7**	$66.4
Total net losses (realized/unrealized) included in changes in net assets (a)	**(2.3)**	(0.1)	**—**	—	**—**	—
Transfers into Level 3 (b)	**(0.4)**	—	**—**	—	**—**	—
Transfers out of Level 3 (c)	**9.3**	—	**—**	—	**—**	—
Settlements (d)	**(7.8)**	(6.1)	**—**	(1.7)	**72.2**	21.0
Ending balance, September 30	**$17.6**	$11.9	**$—**	$0.4	**$153.9**	$87.4
The amount of total net losses for the period included in changes in net assets attributable to the change in unrealized losses relating to assets and liabilities held at September 30 (a)	**($0.7)**	($0.1)	**$—**	$—	**$—**	$—

Alliant Energy

Nine Months Ended September 30	Derivative Assets and (Liabilities), net					
	Commodity Contracts		Foreign Contracts		Deferred Proceeds	
	2012	2011	**2012**	2011	**2012**	2011
Beginning balance, January 1	**($0.9)**	$2.8	**$—**	$4.7	**$53.7**	$152.9
Total net losses (realized/unrealized) included in changes in net assets (a)	**(8.3)**	—	**—**	—	**—**	—
Transfers into Level 3 (b)	**(1.7)**	0.2	**—**	—	**—**	—
Transfers out of Level 3 (c)	**8.3**	—	**—**	—	**—**	—
Purchases	**35.8**	21.8	**—**	—	**—**	—
Settlements (d)	**(15.6)**	(12.9)	**—**	(4.3)	**100.2**	(65.5)
Ending balance, September 30	**$17.6**	$11.9	**$—**	$0.4	**$153.9**	$87.4
The amount of total net losses for the period included in changes in net assets attributable to the change in unrealized losses relating to assets and liabilities held at September 30 (a)	**($4.4)**	$—	**$—**	$—	**$—**	$—

IPL

Three Months Ended September 30	Derivative Assets and (Liabilities), net					
	Commodity Contracts		Foreign Contracts		Deferred Proceeds	
	2012	2011	**2012**	2011	**2012**	2011
Beginning balance, July 1	**$14.1**	$17.5	**$—**	$—	**$81.7**	$66.4
Total net losses (realized/unrealized) included in changes in net assets (a)	**(0.2)**	(0.1)	**—**	—	**—**	—
Transfers out of Level 3 (c)	**7.4**	—	**—**	—	**—**	—
Settlements (d)	**(5.8)**	(5.0)	**—**	—	**72.2**	21.0
Ending balance, September 30	**$15.5**	$12.4	**$—**	$—	**$153.9**	$87.4
The amount of total net gains (losses) for the period included in changes in net assets attributable to the change in unrealized gains (losses) relating to assets and liabilities held at September 30 (a)	**$1.4**	($0.1)	**$—**	$—	**$—**	$—

IPL

Nine Months Ended September 30	Derivative Assets and (Liabilities), net: Commodity Contracts 2012	Commodity Contracts 2011	Foreign Contracts 2012	Foreign Contracts 2011	Deferred Proceeds 2012	Deferred Proceeds 2011
Beginning balance, January 1	**$4.3**	$4.3	**$—**	$4.8	**$53.7**	$152.9
Total net gains (losses) (realized/unrealized) included in changes in net assets (a)	**(4.8)**	0.4	**—**	—	**—**	—
Transfers into Level 3 (b)	**(1.1)**	—	**—**	—	**—**	—
Transfers out of Level 3 (c)	**2.4**	—	**—**	—	**—**	—
Purchases	**26.8**	18.1	**—**	—	**—**	—
Sales (e)	**—**	—	**—**	(2.1)	**—**	—
Settlements (d)	**(12.1)**	(10.4)	**—**	(2.7)	**100.2**	(65.5)
Ending balance, September 30	**$15.5**	$12.4	**$—**	$—	**$153.9**	$87.4
The amount of total net gains (losses) for the period included in changes in net assets attributable to the change in unrealized gains (losses) relating to assets and liabilities held at September 30 (a)	**($0.7)**	$0.4	**$—**	$—	**$—**	$—

WPL

Three Months Ended September 30	Derivative Assets and (Liabilities), net: Commodity Contracts 2012	Commodity Contracts 2011	Foreign Contracts 2012	Foreign Contracts 2011
Beginning balance, July 1	**$4.7**	$0.6	**$—**	$—
Total net losses (realized/unrealized) included in changes in net assets (a)	**(2.1)**	—	**—**	—
Transfers into Level 3 (b)	**(0.4)**	—	**—**	—
Transfers out of Level 3 (c)	**1.9**	—	**—**	—
Settlements	**(2.0)**	(1.1)	**—**	—
Ending balance, September 30	**$2.1**	($0.5)	**$—**	$—
The amount of total net losses for the period included in changes in net assets attributable to the change in unrealized losses relating to assets and liabilities held at September 30 (a)	**($2.1)**	$—	**$—**	$—

WPL

Nine Months Ended September 30	Derivative Assets and (Liabilities), net: Commodity Contracts 2012	Commodity Contracts 2011	Foreign Contracts 2012	Foreign Contracts 2011
Beginning balance, January 1	**($5.2)**	($1.5)	**$—**	($0.1)
Total net losses (realized/unrealized) included in changes in net assets (a)	**(3.5)**	(0.4)	**—**	—
Transfers into Level 3 (b)	**(0.6)**	0.2	**—**	—
Transfers out of Level 3 (c)	**5.9**	—	**—**	—
Purchases	**9.0**	3.7	**—**	—
Settlements	**(3.5)**	(2.5)	**—**	0.1
Ending balance, September 30	**$2.1**	($0.5)	**$—**	$—
The amount of total net losses for the period included in changes in net assets attributable to the change in	**($3.7)**	($0.4)	**$—**	$—

unrealized losses relating to assets and liabilities held at September 30 (a)

(a) Gains and losses related to derivative assets and derivative liabilities are recorded in "Regulatory assets" and "Regulatory liabilities" on the Condensed Consolidated Balance Sheets.
(b) Markets for similar assets and liabilities became inactive and observable market inputs became unavailable for transfers into Level 3. The transfers were valued as of the beginning of the period.
(c) Observable market inputs became available for certain commodity contracts previously classified as Level 3 for transfers out of Level 3. The transfers were valued as of the beginning of the period.
(d) Settlements related to deferred proceeds are due to the change in the carrying amount of receivables sold less the allowance for doubtful accounts associated with the receivables sold and cash proceeds received from the receivables sold.
(e) The foreign exchange contract was transferred from IPL to Resources in connection with the sale of wind project assets in the second quarter of 2011.

Electric, Natural Gas and Coal Commodity Contracts - As of September 30, 2012, the fair value of Alliant Energy's, IPL's and WPL's electric, natural gas and coal commodity contracts classified as Level 3, excluding FTRs, were recognized as net derivative liabilities of $5.6 million, $1.2 million and $4.4 million, respectively. These commodity contracts were valued using a market approach technique that utilizes significant observable inputs to estimate forward commodity prices. Forward electric and coal prices are estimated using market information obtained from counterparties and brokers, including bids, offers, historical transactions (including historical price differences between locations with both observable and unobservable prices) and executed trades. Forward natural gas prices are estimated using the most recent quoted observable inputs applied to future months (including historical price differences between locations with both observable and unobservable prices). Observable inputs are obtained from third-party pricing data sources and include bids, offers, historical transactions and executed trades. Forward electric price commodity curves that extend beyond currently available observable inputs utilize market prices for the most recent period for which observable inputs are available. Observable inputs include bids, offers, historical transactions and executed trades.

FTRs - As of September 30, 2012, Alliant Energy's, IPL's and WPL's FTRs classified as Level 3 were recognized as net derivative assets of $23.2 million, $16.7 million and $6.5 million, respectively. These FTRs were measured at fair value using monthly or annual auction shadow prices for identical or similar instruments from relevant closed auctions.

WPL [Member]
Fair Value Measurements

FAIR VALUE MEASUREMENTS
Fair Value of Financial Instruments - The carrying amounts of Alliant Energy's, IPL's and WPL's current assets and current liabilities approximate fair value because of the short maturity of such financial instruments. Carrying amounts and the related estimated fair values of other financial instruments were as follows (in millions):

	Alliant Energy		IPL		WPL	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value
September 30, 2012						
Assets:						
Money market fund investments	**$13.6**	**$13.6**	**$1.1**	**$1.1**	**$12.5**	**$12.5**
Derivative assets (Note 10)	**46.5**	**46.5**	**28.1**	**28.1**	**18.4**	**18.4**
Deferred proceeds (sales of receivables) (Note 3)	**153.9**	**153.9**	**153.9**	**153.9**	**—**	**—**
Capitalization and liabilities:						

Long-term debt (including current maturities) (Note 7(b))	**2,829.5**	**3,598.7**	**1,359.3**	**1,696.1**	**1,082.5**	**1,492.4**
Cumulative preferred stock of subsidiaries	**205.1**	**215.6**	**145.1**	**154.8**	**60.0**	**60.8**
Derivative liabilities (Note 10)	**57.3**	**57.3**	**22.8**	**22.8**	**34.5**	**34.5**

	Alliant Energy		IPL		WPL	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value	Carrying Amount	Fair Value
December 31, 2011						
Assets:						
Derivative assets (Note 10)	$15.7	$15.7	$10.6	$10.6	$5.1	$5.1
Deferred proceeds (sales of receivables) (Note 3)	53.7	53.7	53.7	53.7	—	—
Capitalization and liabilities:						
Long-term debt (including current maturities) (Note 7(b))	2,704.5	3,325.3	1,309.0	1,560.4	1,082.2	1,439.0
Cumulative preferred stock of subsidiaries	205.1	222.5	145.1	164.3	60.0	58.2
Derivative liabilities (Note 10)	78.0	78.0	33.6	33.6	44.4	44.4

Valuation Techniques -
Money market fund investments - As of September 30, 2012, money market fund investments were measured at fair value using quoted market prices.

Derivative assets and derivative liabilities - Alliant Energy, IPL and WPL periodically use derivative instruments for risk management purposes to mitigate exposures to fluctuations in certain commodity prices and transmission congestion costs. Alliant Energy, IPL and WPL maintain risk policies that govern the use of derivative instruments. Alliant Energy's, IPL's and WPL's derivative instruments as of September 30, 2012 and December 31, 2011 were not designated as hedging instruments. Alliant Energy's, IPL's and WPL's derivative instruments as of September 30, 2012 and December 31, 2011 included electric physical forward purchase contracts and forward swap contracts to mitigate pricing volatility for the electricity purchased to supply to IPL's and WPL's customers; natural gas swap contracts to mitigate pricing volatility for the fuel used to supply to the natural gas-fired electric generating facilities they operate, optimize the value of IPL's natural gas pipeline capacity and mitigate pricing volatility for natural gas supplied to IPL's retail customers; natural gas options to mitigate pricing volatility for natural gas supplied to WPL's retail customers; natural gas physical forward purchase contracts to mitigate pricing volatility for natural gas supplied to IPL's and WPL's retail customers; natural gas physical forward purchase and sale contracts to optimize the value of natural gas pipeline capacity; financial transmission rights (FTRs) acquired to manage transmission congestion costs; and a coal supply contract with volumetric optionality to assist in mitigating pricing volatility for fuel used in the coal-fired electric generating facilities they operate.

IPL's and WPL's swap, option and physical forward commodity contracts were non-exchange-based derivative instruments and were valued using indicative price quotations available through a pricing vendor that provides daily exchange forward price settlements, from broker or dealer quotations or from on-line exchanges. The indicative price quotations reflected the average of the bid-ask mid-point prices and were obtained from sources believed to provide the most liquid market for the commodity. IPL and WPL corroborated a portion of these indicative price quotations using quoted prices for similar assets or liabilities in active markets and categorized derivative instruments based on such indicative price quotations as Level 2. IPL's and WPL's commodity contracts that were valued using indicative price quotations based on significant assumptions such as seasonal or monthly shaping and indicative price quotations that could not be readily corroborated were categorized as Level 3. IPL's and WPL's swap, option and physical forward commodity contracts were predominately at liquid trading points. IPL's and WPL's FTRs were measured at fair value each reporting date using monthly or annual auction shadow prices from relevant auctions. Refer to Note 10 for additional details of derivative assets and derivative liabilities.

Deferred proceeds (sales of receivables) - The fair value of IPL's deferred proceeds related to its sales of receivables program was calculated each reporting date using the cost approach valuation technique. The fair value represents the carrying amount of receivables sold less the allowance for doubtful accounts associated with the receivables sold and cash proceeds received from the receivables sold due to the short-term nature of the collection period. Deferred proceeds represent IPL's maximum exposure to loss related to the receivables sold. Refer to Note 3 for additional information regarding deferred proceeds.

Long-term debt (including current maturities) - For long-term debt instruments that are actively traded, the fair value was based upon quoted market prices for similar liabilities on each reporting date. For long-term debt instruments that are not actively traded, the fair value was based on a discounted cash flow methodology and utilizes assumptions of current market pricing curves at each reporting date. Refer to Note 7(b) for additional information regarding long-term debt.

Cumulative preferred stock of subsidiaries - The fair value of IPL's 8.375% cumulative preferred stock was based on its closing market price quoted by the New York Stock Exchange on each reporting date. The fair value of WPL's 4.50% cumulative preferred stock was based on the closing market price quoted by the NYSE Amex LLC on each reporting date. The fair value of WPL's remaining preferred stock was calculated based on the market yield of similar securities on each reporting date.

Valuation Hierarchy - Fair value measurement accounting establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The three levels of the fair value hierarchy and examples of each are as follows:

> **Level 1 -** Pricing inputs are quoted prices available in active markets for identical assets or liabilities as of the reporting date. As of September 30, 2012, Level 1 items included money market fund investments, IPL's 8.375% cumulative preferred stock and WPL's 4.50% cumulative preferred stock.
>
> **Level 2 -** Pricing inputs are quoted prices for similar assets or liabilities in active markets or quoted prices for identical or similar assets or liabilities in markets that are not active as of the reporting date. As of September 30, 2012 and December 31, 2011, Level 2 items included certain of IPL's and WPL's non-exchange traded commodity contracts. Level 2 items as of September 30, 2012 also included the remainder of WPL's cumulative preferred stock and substantially all of the long-term debt instruments.
>
> **Level 3 -** Pricing inputs are unobservable inputs for assets or liabilities for which little or no market data exist and require significant management judgment or estimation. As of September 30, 2012 and December 31, 2011, Level 3 items included IPL's deferred proceeds, and IPL's and WPL's FTRs and certain non-exchange traded commodity contracts.

The fair value hierarchy gives the highest priority to quoted prices in active markets (Level 1) and the lowest priority to unobservable data (Level 3). In some cases, the inputs used to measure fair value might fall in different levels of the fair value hierarchy. The lowest level input that is significant to a fair value measurement in its entirety determines the applicable level in the fair value hierarchy. Assessing the significance of a particular input to the fair value measurement in its entirety requires judgment, considering factors specific to the asset or liability. Items subject to fair value measurement disclosure requirements were as follows (Not Applicable (N/A); in millions):

Alliant Energy	September 30, 2012				December 31, 2011			
	Fair Value	**Level 1**	**Level 2**	**Level 3**	Fair Value	Level 1	Level 2	Level 3
Assets:								
Money market fund investments	**$13.6**	**$13.6**	**$—**	**$—**	$—	$—	$—	$—
Derivatives - commodity contracts	**46.5**	**—**	**11.9**	**34.6**	15.7	—	3.4	12.3
Deferred proceeds	**153.9**	**—**	**—**	**153.9**	53.7	—	—	53.7
Capitalization and liabilities:								
Long-term debt (including current maturities)	**3,598.7**	**—**	**3,598.2**	**0.5**	N/A	N/A	N/A	N/A
Cumulative preferred stock of subsidiaries	**215.6**	**165.2**	**50.4**	**—**	N/A	N/A	N/A	N/A
Derivatives - commodity contracts	**57.3**	**—**	**40.3**	**17.0**	78.0	—	64.8	13.2

IPL	September 30, 2012				December 31, 2011			
	Fair Value	**Level 1**	**Level 2**	**Level 3**	Fair Value	Level 1	Level 2	Level 3
Assets:								
Money market fund investments	**$1.1**	**$1.1**	**$—**	**$—**	$—	$—	$—	$—
Derivatives - commodity contracts	**28.1**	**—**	**8.1**	**20.0**	10.6	—	1.3	9.3
Deferred proceeds	**153.9**	**—**	**—**	**153.9**	53.7	—	—	53.7
Capitalization and liabilities:								
Long-term debt	**1,696.1**	**—**	**1,696.1**	**—**	N/A	N/A	N/A	N/A
Cumulative preferred stock	**154.8**	**154.8**	**—**	**—**	N/A	N/A	N/A	N/A
Derivatives - commodity contracts	**22.8**	**—**	**18.3**	**4.5**	33.6	—	28.6	5.0

WPL	September 30, 2012				December 31, 2011			
	Fair Value	**Level 1**	**Level 2**	**Level 3**	Fair Value	Level 1	Level 2	Level 3
Assets:								
Money market fund investments	**$12.5**	**$12.5**	**$—**	**$—**	$—	$—	$—	$—
Derivatives - commodity contracts	**18.4**	**—**	**3.8**	**14.6**	5.1	—	2.1	3.0
Capitalization and liabilities:								
Long-term debt	**1,492.4**	**—**	**1,492.4**	**—**	N/A	N/A	N/A	N/A
Cumulative preferred stock	**60.8**	**10.4**	**50.4**	**—**	N/A	N/A	N/A	N/A
Derivatives - commodity contracts	**34.5**	**—**	**22.0**	**12.5**	44.4	—	36.2	8.2

Alliant Energy, IPL and WPL generally record gains and losses from IPL's and WPL's derivative instruments with offsets to regulatory assets or regulatory liabilities, based on their fuel and natural gas cost recovery mechanisms, as well as other specific regulatory authorizations. Based on these recovery mechanisms, the changes in the fair value of derivative liabilities resulted in comparable changes to regulatory assets, and the changes in the fair value of derivative assets resulted in comparable changes to regulatory liabilities on the Condensed Consolidated Balance Sheets.

The significant unobservable inputs (Level 3 inputs) used in the fair value measurement of IPL's and WPL's commodity contracts are forecasted electricity, natural gas and coal prices, and the expected volatility of such prices. Significant changes in any of those inputs would result in a significantly lower or higher fair value measurement. Information for fair value measurements using significant unobservable inputs (Level 3 inputs) for the three and nine months ended September 30 was as follows (in millions):

Alliant Energy	Derivative Assets and (Liabilities), net					
	Commodity Contracts		Foreign Contracts		Deferred Proceeds	
Three Months Ended September 30	**2012**	2011	**2012**	2011	**2012**	2011
Beginning balance, July 1	**$18.8**	$18.1	**$—**	$2.1	**$81.7**	$66.4
Total net losses (realized/unrealized) included in changes in net assets (a)	**(2.3)**	(0.1)	**—**	—	**—**	—
Transfers into Level 3 (b)	**(0.4)**	—	**—**	—	**—**	—
Transfers out of Level 3 (c)	**9.3**	—	**—**	—	**—**	—
Settlements (d)	**(7.8)**	(6.1)	**—**	(1.7)	**72.2**	21.0
Ending balance, September 30	**$17.6**	$11.9	**$—**	$0.4	**$153.9**	$87.4
The amount of total net losses for the period included in changes in net assets attributable to the change in unrealized losses relating to assets and liabilities held at September 30 (a)	**($0.7)**	($0.1)	**$—**	$—	**$—**	$—

Alliant Energy	Derivative Assets and (Liabilities), net					
	Commodity Contracts		Foreign Contracts		Deferred Proceeds	
Nine Months Ended September 30	**2012**	2011	**2012**	2011	**2012**	2011
Beginning balance, January 1	**($0.9)**	$2.8	**$—**	$4.7	**$53.7**	$152.9
Total net losses (realized/unrealized) included in changes in net assets (a)	**(8.3)**	—	**—**	—	**—**	—
Transfers into Level 3 (b)	**(1.7)**	0.2	**—**	—	**—**	—
Transfers out of Level 3 (c)	**8.3**	—	**—**	—	**—**	—
Purchases	**35.8**	21.8	**—**	—	**—**	—
Settlements (d)	**(15.6)**	(12.9)	**—**	(4.3)	**100.2**	(65.5)
Ending balance, September 30	**$17.6**	$11.9	**$—**	$0.4	**$153.9**	$87.4
The amount of total net losses for the period included in changes in net assets attributable to the change in unrealized losses relating to assets and liabilities held at September 30 (a)	**($4.4)**	$—	**$—**	$—	**$—**	$—

IPL	Derivative Assets and (Liabilities), net

Three Months Ended September 30	Commodity Contracts		Foreign Contracts		Deferred Proceeds	
	2012	2011	**2012**	2011	**2012**	2011
Beginning balance, July 1	**$14.1**	$17.5	**$—**	$—	**$81.7**	$66.4
Total net losses (realized/unrealized) included in changes in net assets (a)	**(0.2)**	(0.1)	**—**	—	**—**	—
Transfers out of Level 3 (c)	**7.4**	—	**—**	—	**—**	—
Settlements (d)	**(5.8)**	(5.0)	**—**	—	**72.2**	21.0
Ending balance, September 30	**$15.5**	$12.4	**$—**	$—	**$153.9**	$87.4
The amount of total net gains (losses) for the period included in changes in net assets attributable to the change in unrealized gains (losses) relating to assets and liabilities held at September 30 (a)	**$1.4**	($0.1)	**$—**	$—	**$—**	$—

IPL

	Derivative Assets and (Liabilities), net					
	Commodity Contracts		Foreign Contracts		Deferred Proceeds	
Nine Months Ended September 30	**2012**	2011	**2012**	2011	**2012**	2011
Beginning balance, January 1	**$4.3**	$4.3	**$—**	$4.8	**$53.7**	$152.9
Total net gains (losses) (realized/unrealized) included in changes in net assets (a)	**(4.8)**	0.4	**—**	—	**—**	—
Transfers into Level 3 (b)	**(1.1)**	—	**—**	—	**—**	—
Transfers out of Level 3 (c)	**2.4**	—	**—**	—	**—**	—
Purchases	**26.8**	18.1	**—**	—	**—**	—
Sales (e)	**—**	—	**—**	(2.1)	**—**	—
Settlements (d)	**(12.1)**	(10.4)	**—**	(2.7)	**100.2**	(65.5)
Ending balance, September 30	**$15.5**	$12.4	**$—**	$—	**$153.9**	$87.4
The amount of total net gains (losses) for the period included in changes in net assets attributable to the change in unrealized gains (losses) relating to assets and liabilities held at September 30 (a)	**($0.7)**	$0.4	**$—**	$—	**$—**	$—

WPL

	Derivative Assets and (Liabilities), net			
	Commodity Contracts		Foreign Contracts	
Three Months Ended September 30	**2012**	2011	**2012**	2011
Beginning balance, July 1	**$4.7**	$0.6	**$—**	$—
Total net losses (realized/unrealized) included in changes in net assets (a)	**(2.1)**	—	**—**	—
Transfers into Level 3 (b)	**(0.4)**	—	**—**	—
Transfers out of Level 3 (c)	**1.9**	—	**—**	—
Settlements	**(2.0)**	(1.1)	**—**	—
Ending balance, September 30	**$2.1**	($0.5)	**$—**	$—
The amount of total net losses for the period included in changes in net assets attributable to the change in	**($2.1)**	$—	**$—**	$—

unrealized losses relating to assets and liabilities held at September 30 (a)				

WPL	Derivative Assets and (Liabilities), net			
	Commodity Contracts		Foreign Contracts	
Nine Months Ended September 30	**2012**	2011	**2012**	2011
Beginning balance, January 1	**($5.2)**	($1.5)	**$—**	($0.1)
Total net losses (realized/unrealized) included in changes in net assets (a)	**(3.5)**	(0.4)	**—**	—
Transfers into Level 3 (b)	**(0.6)**	0.2	**—**	—
Transfers out of Level 3 (c)	**5.9**	—	**—**	—
Purchases	**9.0**	3.7	**—**	—
Settlements	**(3.5)**	(2.5)	**—**	0.1
Ending balance, September 30	**$2.1**	($0.5)	**$—**	$—
The amount of total net losses for the period included in changes in net assets attributable to the change in unrealized losses relating to assets and liabilities held at September 30 (a)	**($3.7)**	($0.4)	**$—**	$—

(a) Gains and losses related to derivative assets and derivative liabilities are recorded in "Regulatory assets" and "Regulatory liabilities" on the Condensed Consolidated Balance Sheets.
(b) Markets for similar assets and liabilities became inactive and observable market inputs became unavailable for transfers into Level 3. The transfers were valued as of the beginning of the period.
(c) Observable market inputs became available for certain commodity contracts previously classified as Level 3 for transfers out of Level 3. The transfers were valued as of the beginning of the period.
(d) Settlements related to deferred proceeds are due to the change in the carrying amount of receivables sold less the allowance for doubtful accounts associated with the receivables sold and cash proceeds received from the receivables sold.
(e) The foreign exchange contract was transferred from IPL to Resources in connection with the sale of wind project assets in the second quarter of 2011.

Electric, Natural Gas and Coal Commodity Contracts - As of September 30, 2012, the fair value of Alliant Energy's, IPL's and WPL's electric, natural gas and coal commodity contracts classified as Level 3, excluding FTRs, were recognized as net derivative liabilities of $5.6 million, $1.2 million and $4.4 million, respectively. These commodity contracts were valued using a market approach technique that utilizes significant observable inputs to estimate forward commodity prices. Forward electric and coal prices are estimated using market information obtained from counterparties and brokers, including bids, offers, historical transactions (including historical price differences between locations with both observable and unobservable prices) and executed trades. Forward natural gas prices are estimated using the most recent quoted observable inputs applied to future months (including historical price differences between locations with both observable and unobservable prices). Observable inputs are obtained from third-party pricing data sources and include bids, offers, historical transactions and executed trades. Forward electric price commodity curves that extend beyond currently available observable inputs utilize market prices for the most recent period for which observable inputs are available. Observable inputs include bids, offers, historical transactions and executed trades.

FTRs - As of September 30, 2012, Alliant Energy's, IPL's and WPL's FTRs classified as Level 3 were recognized as net derivative assets of $23.2 million, $16.7 million and $6.5 million, respectively. These FTRs were measured at fair value using monthly or annual auction shadow prices for identical or similar instruments from relevant closed auctions.

Commitments And Contingencies

Commitments and Contingencies Disclosure

9 Months Ended Sep. 30, 2012

COMMITMENTS AND CONTINGENCIES

(a) Capital Purchase Obligations - Alliant Energy and WPL have entered into capital purchase obligations that contain minimum future commitments related to capital expenditures for certain of their emission controls projects. At September 30, 2012, Alliant Energy's and WPL's minimum future commitments related to capital expenditures for the installation of scrubbers and baghouses at WPL's Columbia Units 1 and 2 to reduce SO2 and mercury emissions at the generating facility were $34 million.

(b) Operating Expense Purchase Obligations - Alliant Energy, IPL and WPL have entered into various commodity supply, transportation and storage contracts to meet their obligations to deliver electricity and natural gas to IPL's and WPL's utility customers. Alliant Energy, IPL and WPL also enter into other operating expense purchase obligations with various vendors for other goods and services. At September 30, 2012, minimum future commitments related to these operating expense purchase obligations were as follows (in millions):

	Alliant Energy	IPL	WPL
Purchased power (a):			
Duane Arnold Energy Center (DAEC) (IPL)	$271	$271	$—
Kewaunee Nuclear Power Plant (Kewaunee) (WPL)	95	—	95
Other	63	4	59
	429	275	154
Natural gas	344	208	136
Coal (b)	302	79	52
SO2 emission allowances	34	34	—
Other (c)	22	9	13
	$1,131	$605	$355

(a) Includes payments required by PPAs for capacity rights and minimum quantities of MWhs required to be purchased. Excludes contracts that are considered operating leases.

(b) Corporate Services entered into system-wide coal contracts on behalf of IPL and WPL that include minimum future commitments of $171 million that have not been directly assigned to IPL and WPL since the specific needs of each utility were not yet known as of September 30, 2012.

(c) Includes individual commitments incurred during the normal course of business that exceeded $1 million at September 30, 2012.

(c) Legal Proceedings -

Air Permitting Violation Claims - In 2009, the EPA sent a Notice of Violation (NOV) to WPL as an owner and the operator of Edgewater Generating Station (Edgewater), Nelson Dewey Generating Station (Nelson Dewey) and Columbia Energy Center (Columbia). The NOV alleges that the owners of Edgewater, Nelson Dewey and Columbia failed to comply with appropriate pre-construction review and permitting requirements and as a result violated the Prevention of Significant Deterioration (PSD) program requirements, Title V Operating Permit requirements of the Clean Air Act (CAA) and the Wisconsin state implementation plan (SIP).

In September 2010, Sierra Club filed in the U.S. District Court for the Western District of Wisconsin a complaint against WPL, as owner and operator of Nelson Dewey and Columbia, based on allegations that modifications were made at the facilities without complying with the PSD program requirements, Title V Operating Permit requirements of the CAA and state

regulatory counterparts contained within the Wisconsin SIP designed to implement the CAA. In October 2010, WPL responded to these claims related to Nelson Dewey and Columbia by filing with the U.S. District Court an answer denying the Columbia allegations and a motion to dismiss the Nelson Dewey allegations based on statute of limitations arguments. In November 2010, WPL filed a motion to dismiss the Nelson Dewey and Columbia allegations based on lack of jurisdiction. Sierra Club has responded to the motions. In May 2012, the parties filed a Stipulation of Dismissal without Prejudice, and the court closed the case.

In September 2010, Sierra Club filed in the U.S. District Court for the Eastern District of Wisconsin a complaint against WPL, as owner and operator of Edgewater, which contained similar allegations regarding air permitting violations at Edgewater. In the Edgewater complaint, additional allegations were made regarding violations of emission limits for visible emissions. In February 2011, WPL responded to these claims related to Edgewater by filing with the U.S. District Court an answer denying the allegations and a motion to dismiss the allegations based on lack of jurisdiction.

Alliant Energy and WPL are defending against these allegations because they believe the projects at Edgewater, Nelson Dewey and Columbia were routine or not projected to increase emissions and therefore did not violate the requirements of the CAA. Simultaneously, WPL, the other owners of Edgewater and Columbia, the EPA and Sierra Club (collectively “the parties”) are exploring settlement options. Alliant Energy and WPL believe that the parties have reached agreement on general terms to settle these air permitting violation claims and are currently negotiating a consent decree based upon those general terms. Those terms are subject to change during the negotiations. Based on a review of existing EPA consent decrees, Alliant Energy and WPL anticipate that the final consent decree could include the installation of emission control technology, changed operating conditions (including use of fuels other than coal and retirement of units), limitations on emissions, beneficial environmental mitigation projects, and a civil penalty.

Once the parties agree to the final terms, the Court must approve the consent decree. Alliant Energy and WPL cannot predict the outcome of these claims, but believe the outcome could be significant if the parties are unable to reach final agreement, or reach final agreement on different terms than currently anticipated, or if the Court does not approve the final consent decree.

Alliant Energy and WPL currently expect to recover any material costs that could be incurred by WPL related to the terms of the final consent decree from WPL’s electric customers. Alliant Energy and WPL do not currently believe any material losses from these air permitting violation claims are both probable and reasonably estimated and therefore have not recognized any material loss contingency amounts related to these claims as of September 30, 2012.

Alliant Energy Cash Balance Pension Plan (Plan) - In February 2008, a class-action lawsuit was filed against the Plan in the U.S. District Court for the Western District of Wisconsin (Court). The complaint alleged that certain Plan participants who received distributions prior to their normal retirement age did not receive the full benefit to which they were entitled in violation of ERISA because the Plan applied an improper interest crediting rate to project the cash balance account to their normal retirement age. These Plan participants were limited to individuals who, prior to normal retirement age, received a lump-sum distribution or an annuity payment. The Court originally certified two subclasses of plaintiffs that in aggregate include all persons vested or partially vested in the Plan who received these distributions from January 1, 1998 to August 17, 2006 including: (1) persons who received distributions from January 1, 1998 through February 28, 2002; and (2) persons who received distributions from March 1, 2002 to August 17, 2006.

In June 2010, the Court issued an opinion and order that granted the plaintiffs’ motion for summary judgment on liability. In December 2010, the Court issued an opinion and order that decided the interest crediting rate that the Plan used to project the cash balance accounts of the plaintiffs during the class period should have been 8.2% and that a pre-retirement mortality discount would not be applied to the damages calculation. In May 2011, the Plan was amended and the Plan subsequently made approximately $10 million in additional payments in 2011 to certain former participants in the Plan. This amendment was required based on an agreement

Alliant Energy reached with the IRS, which resulted in a favorable determination letter for the Plan in 2011. In November 2011, plaintiffs filed a motion for leave to file a supplemental complaint to assert that the 2011 amendment to the Plan was itself an ERISA violation. In March 2012, the Plan and the plaintiffs each filed motions for summary judgment related to the supplemental complaint, and the plaintiffs filed a motion for class certification, seeking to amend the class definition and for appointment of class representatives and class counsel.

On July 2, 2012, the Court issued an opinion and order granting plaintiffs' motion for class certification, but only as to the interest crediting rate and the pre-retirement mortality discount claims of lump-sum recipients. As a result of the opinion and order, two new subclasses were certified in lieu of the prior subclass certification. Subclass A involves persons who received a lump-sum distribution between January 1, 1998 and August 17, 2006 and who received an interest crediting rate of less than 8.2% under the Plan as amended in May 2011. Subclass B involves persons who received a lump-sum distribution between January 1, 1998 and August 17, 2006 and who would have received a larger benefit under the Plan as amended in May 2011 if a pre-retirement mortality discount had not been applied. In the opinion and order the Court then granted plaintiffs' motion for summary judgment as to the two subclasses, and denied as moot the parties' motions for summary judgment with respect to issues beyond the two subclasses. In August 2012, as amended in September 2012, the Court entered a final judgment for the two subclasses in the total amount of approximately $18.7 million. The judgment amount includes pre-judgment interest through July 2012 and takes into account the approximate $10 million of additional benefits paid by the Plan following the Plan amendment in 2011. The judgment amount does not include any award for plaintiffs' attorney's fees or costs. In September 2012, the plaintiffs filed a motion for payment of plaintiffs' attorney's fees and costs in the amount of $9.6 million, of which $4.3 million was requested to be paid out of the common fund awarded to the two subclasses in the September 2012 judgment. The Plan expects to contest the request for plaintiffs' attorney's fees and costs to be paid by the Plan. In September 2012, the Plan appealed the judgment, and the interlocutory orders that led to the judgment, to the Seventh Circuit Court of Appeals, and the plaintiffs filed a cross appeal in October 2012. Alliant Energy, IPL and WPL have not recognized any material loss contingency amounts for the final judgment of damages as of September 30, 2012, and do not believe the final outcome of the plaintiffs' motion for attorney's fees and costs will have a material impact on their financial condition or results of operations. A material loss contingency for the judgment will not be recognized unless a final unappealable ruling is received, or a settlement is reached, which results in an amendment to the Plan and payment of additional benefits to Plan participants. Alliant Energy, IPL and WPL are currently unable to predict the final outcome of the class-action lawsuit or the ultimate impact on their financial condition or results of operations but believe an adverse outcome could have a material effect on their retirement plan funding and expense.

RMT Contract Disputes - In September 2011, RMT filed a lawsuit in the U.S. District Court for the Western District of Wisconsin alleging, among other things, breach of contract against Cable System Installation (CSI), a subcontractor to RMT on several solar projects in New Jersey. The complaint alleges that CSI breached its contract with RMT by failing to complete the work, by failing to complete the work in a timely manner, by failing to perform work according to the contract, for abandonment of work, and for other related claims. RMT incurred additional costs to replace CSI and to complete CSI's work with alternative subcontractors, incurred liquidated damages assessed by the project owners due to project delays, and had liens filed by CSI's vendors that CSI has not paid. The lawsuit seeks to recover all costs incurred by RMT as a result of the breaches of contract by CSI. CSI filed an answer and counterclaims against RMT asserting that RMT owes CSI additional amounts for work performed under the contract that have not been paid to date. CSI also filed a motion requesting the case be transferred to New Jersey that has subsequently been denied by the court. CSI has filed liens against the projects based on claims that they have not been paid for work performed under the contract with RMT and has filed lawsuits in New Jersey to foreclose upon the liens that it has filed in that jurisdiction. Vendors of CSI have also filed liens against the projects based on claims that they have not been paid as required under their agreements with CSI. Three vendors of CSI have filed lawsuits in New Jersey including claims against both CSI and RMT resulting from work allegedly performed by the three vendors but not paid by CSI or RMT. As of September 30, 2012, RMT posted bonds to discharge liens of $16 million filed against the New Jersey project sites by CSI and CSI's

vendors. Alliant Energy does not currently believe any material losses from these claims are both probable and reasonably estimated and therefore has not recognized any material loss contingency amounts related to these claims as of September 30, 2012. Alliant Energy is currently not able to estimate the possible loss or range of possible loss related to these claims given the state of the lawsuits. Alliant Energy also has not recognized any material benefits from the lawsuit filed by RMT against CSI as of September 30, 2012.

(d) Guarantees - RMT provides renewable energy services to clients throughout the U.S., including facility siting, permitting, design, procurement, construction and high voltage connection services for wind and solar projects. Alliant Energy has guaranteed RMT's performance obligations related to certain of these projects. As of September 30, 2012, Alliant Energy had $598 million of performance guarantees outstanding, with $262 million, $289 million and $47 million expiring in 2013, 2014 and 2015, respectively. RMT has also provided surety bonds in support of the payment and performance obligations of certain of these projects and Alliant Energy has guaranteed RMT's indemnity obligations to the surety company. As of September 30, 2012, Alliant Energy had $79 million in surety bonds and related Alliant Energy performance guarantees outstanding, with $70 million expiring in 2012 and $9 million expiring in 2013. Alliant Energy currently believes that no material cash payments will be made under any of these obligations. Alliant Energy has not recognized any material liabilities related to these obligations as of September 30, 2012.

Alliant Energy continues to guarantee the abandonment obligations of Whiting Petroleum Corporation (Whiting) under the Point Arguello partnership agreements following the sale of Alliant Energy's remaining interest in Whiting in 2004. The guarantee does not include a maximum limit. As of September 30, 2012, the present value of the abandonment obligations is estimated at $29 million. Alliant Energy believes that no payments will be made under this guarantee. Alliant Energy has not recognized any material liabilities related to this guarantee as of September 30, 2012.

(e) Environmental Matters -
Manufactured Gas Plant (MGP) Sites - IPL and WPL have current or previous ownership interests in 40 and 14 sites, respectively, previously associated with the production of gas for which they may be liable for investigation, remediation and monitoring costs. IPL and WPL have received letters from state environmental agencies requiring no further action at 13 and 9 of these sites, respectively. Additionally, IPL has met state environmental agency expectations at 3 additional sites requiring no further action for soil remediation. IPL and WPL are working pursuant to the requirements of various federal and state agencies to investigate, mitigate, prevent and remediate, where necessary, the environmental impacts to property, including natural resources, at and around the sites in order to protect public health and the environment.

Alliant Energy, IPL and WPL record environmental liabilities related to these MGP sites based upon periodic studies. Such amounts are based on the best current estimate of the remaining amount to be incurred for investigation, remediation and monitoring costs for those sites where the investigation process has been or is substantially completed, and the minimum of the estimated cost range for those sites where the investigation is in its earlier stages. There are inherent uncertainties associated with the estimated remaining costs for MGP projects primarily due to unknown site conditions and potential changes in regulatory agency requirements. It is possible that future cost estimates will be greater than current estimates as the investigation process proceeds and as additional facts become known. The amounts recognized as liabilities are reduced for expenditures incurred and are adjusted as further information develops or circumstances change. Costs of future expenditures for environmental remediation obligations are not discounted. Management currently estimates the range of remaining costs to be incurred for the investigation, remediation and monitoring of these sites to be $19 million ($17 million for IPL and $2 million for WPL) to $44 million ($40 million for IPL and $4 million for WPL). At September 30, 2012, Alliant Energy, IPL and WPL recorded $30 million, $27 million and $3 million, respectively, in current and non-current environmental liabilities for their remaining costs to be incurred for these MGP sites.

Other Environmental Contingencies - In addition to the environmental liabilities discussed above, Alliant Energy, IPL and WPL are also monitoring various environmental regulations that may have a significant impact on their future operations. Given uncertainties regarding the outcome, timing and compliance plans for these environmental matters, Alliant Energy, IPL and WPL are currently not able to determine the complete financial impact of these regulations but do believe that future capital investments and/or modifications to their electric generating facilities to comply with these regulations could be significant. Specific current, proposed or potential environmental matters that may require significant future expenditures by Alliant Energy, IPL and WPL include, among others: CAIR, CSAPR, Clean Air Visibility Rule (CAVR), Utility MACT Rule, Wisconsin State Mercury Rule, Wisconsin RACT Rule, Ozone National Ambient Air Quality Standards (NAAQS) Rule, Fine Particle NAAQS Rule, Nitrogen Dioxide NAAQS Rule, SO2 NAAQS Rule, Industrial Boiler and Process Heater MACT Rule, Federal Clean Water Act including Section 316(b), Wisconsin and Iowa State Thermal Rules, Hydroelectric Fish Passage Device, Coal Combustion Residuals, Polychlorinated Biphenyls, and various legislation and EPA regulations to monitor and regulate the emission of greenhouse gases (GHG), including the EPA New Source Performance Standard (NSPS) for GHG Emissions from Electric Utilities and the EPA GHG Tailoring Rule. Some recent developments concerning these environmental matters are included below:

Air Quality -
CSAPR - In August 2012, the D.C. Circuit Court issued its opinion vacating and remanding CSAPR for further revision to the EPA. The D.C. Circuit Court order also requires the EPA to continue administering CAIR pending the promulgation of a valid replacement for CSAPR. The requirements of CSAPR remain subject to further review by the D.C. Circuit Court and the EPA.

CAVR - In June 2012, the EPA published a final rule that would allow Best Available Retrofit Technology Rule (BART) obligations for SO2 and NOx emissions to be fulfilled by compliance with CSAPR. In June 2012, the EPA also finalized the Iowa and Minnesota CAVR plans, and in August 2012, the EPA finalized the Wisconsin CAVR plan. The Iowa, Minnesota and Wisconsin CAVR plans would require compliance with CSAPR to fulfill BART requirements for SO2 and NOx emission reductions. In August 2012, CSAPR requirements were vacated by the D.C. Circuit Court and the related rule that allowed for CAVR BART obligations to be met by CSAPR also became subject to legal challenges that are pending in the D.C. Circuit Court. It is unknown whether the EPA will allow BART to be fulfilled by CAIR, a modified CSAPR or another rule. This outcome remains uncertain pending the ongoing D.C. Circuit Court's review of these regulations and the EPA's responses to resolve the court orders on these rules.

Ozone NAAQS Rule - In May 2012, the EPA issued a final rule that classifies Sheboygan County in Wisconsin as marginal non-attainment, which requires this area to achieve the eight-hour ozone NAAQS by December 2015. WPL operates Edgewater and the Sheboygan Falls Energy Facility in Sheboygan County, Wisconsin.

Fine Particle NAAQS Rule - In June 2012, the EPA issued a proposed rule revising the fine particle primary NAAQS (PM2.5 NAAQS). The proposed rule would strengthen the annual standard from 15 micrograms per cubic meter (ug/m3) to a level between 12 ug/m3 and 13 ug/m3. In addition, the proposal would set a new 24-hour standard to improve visibility. The EPA is under a court order to issue the final rule by December 2012. The EPA is expected to designate non-attainment areas for the revised PM2.5 NAAQS by December 2014. Compliance with the final rule is expected to be required by 2019 for non-attainment areas designated in 2014.

Water Quality -
Hydroelectric Fish Passages Device - In March 2012, the Federal Energy Regulatory Commission (FERC) extended the deadline to install an agency-approved fish passage device at WPL's Prairie du Sac hydro plant to July 1, 2015.

GHG Emissions -
EPA NSPS for GHG Emissions from Electric Utilities - In April 2012, the EPA published proposed NSPS for GHG, including carbon dioxide (CO2) emissions from new fossil-fueled electric generating units (EGUs) larger than 25 MW (not including simple-cycle combustion

turbines), with an output-based emissions rate limitation of 1,000 pounds of CO_2 per MWh. This emissions rate limitation is expected to be effective upon the EPA's issuance of the final rule in the second quarter of 2013.

IPL [Member]

Commitments and Contingencies Disclosure

COMMITMENTS AND CONTINGENCIES

(a) Capital Purchase Obligations - Alliant Energy and WPL have entered into capital purchase obligations that contain minimum future commitments related to capital expenditures for certain of their emission controls projects. At September 30, 2012, Alliant Energy's and WPL's minimum future commitments related to capital expenditures for the installation of scrubbers and baghouses at WPL's Columbia Units 1 and 2 to reduce SO_2 and mercury emissions at the generating facility were $34 million.

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In June 2010, the Court issued an opinion and order that granted the plaintiffs’ motion for summary judgment on liability. In December 2010, the Court issued an opinion and order that decided the interest crediting rate that the Plan used to project the cash balance accounts of the plaintiffs during the class period should have been 8.2% and that a pre-retirement mortality discount would not be applied to the damages calculation. In May 2011, the Plan was amended and the Plan subsequently made approximately $10 million in additional payments in 2011 to certain former participants in the Plan. This amendment was required based on an agreement

Alliant Energy reached with the IRS, which resulted in a favorable determination letter for the Plan in 2011. In November 2011, plaintiffs filed a motion for leave to file a supplemental complaint to assert that the 2011 amendment to the Plan was itself an ERISA violation. In March 2012, the Plan and the plaintiffs each filed motions for summary judgment related to the supplemental complaint, and the plaintiffs filed a motion for class certification, seeking to amend the class definition and for appointment of class representatives and class counsel.

On July 2, 2012, the Court issued an opinion and order granting plaintiffs' motion for class certification, but only as to the interest crediting rate and the pre-retirement mortality discount claims of lump-sum recipients. As a result of the opinion and order, two new subclasses were certified in lieu of the prior subclass certification. Subclass A involves persons who received a lump-sum distribution between January 1, 1998 and August 17, 2006 and who received an interest crediting rate of less than 8.2% under the Plan as amended in May 2011. Subclass B involves persons who received a lump-sum distribution between January 1, 1998 and August 17, 2006 and who would have received a larger benefit under the Plan as amended in May 2011 if a pre-retirement mortality discount had not been applied. In the opinion and order the Court then granted plaintiffs' motion for summary judgment as to the two subclasses, and denied as moot the parties' motions for summary judgment with respect to issues beyond the two subclasses. In August 2012, as amended in September 2012, the Court entered a final judgment for the two subclasses in the total amount of approximately $18.7 million. The judgment amount includes pre-judgment interest through July 2012 and takes into account the approximate $10 million of additional benefits paid by the Plan following the Plan amendment in 2011. The judgment amount does not include any award for plaintiffs' attorney's fees or costs. In September 2012, the plaintiffs filed a motion for payment of plaintiffs' attorney's fees and costs in the amount of $9.6 million, of which $4.3 million was requested to be paid out of the common fund awarded to the two subclasses in the September 2012 judgment. The Plan expects to contest the request for plaintiffs' attorney's fees and costs to be paid by the Plan. In September 2012, the Plan appealed the judgment, and the interlocutory orders that led to the judgment, to the Seventh Circuit Court of Appeals, and the plaintiffs filed a cross appeal in October 2012. Alliant Energy, IPL and WPL have not recognized any material loss contingency amounts for the final judgment of damages as of September 30, 2012, and do not believe the final outcome of the plaintiffs' motion for attorney's fees and costs will have a material impact on their financial condition or results of operations. A material loss contingency for the judgment will not be recognized unless a final unappealable ruling is received, or a settlement is reached, which results in an amendment to the Plan and payment of additional benefits to Plan participants. Alliant Energy, IPL and WPL are currently unable to predict the final outcome of the class-action lawsuit or the ultimate impact on their financial condition or results of operations but believe an adverse outcome could have a material effect on their retirement plan funding and expense.

RMT Contract Disputes - In September 2011, RMT filed a lawsuit in the U.S. District Court for the Western District of Wisconsin alleging, among other things, breach of contract against Cable System Installation (CSI), a subcontractor to RMT on several solar projects in New Jersey. The complaint alleges that CSI breached its contract with RMT by failing to complete the work, by failing to complete the work in a timely manner, by failing to perform work according to the contract, for abandonment of work, and for other related claims. RMT incurred additional costs to replace CSI and to complete CSI's work with alternative subcontractors, incurred liquidated damages assessed by the project owners due to project delays, and had liens filed by CSI's vendors that CSI has not paid. The lawsuit seeks to recover all costs incurred by RMT as a result of the breaches of contract by CSI. CSI filed an answer and counterclaims against RMT asserting that RMT owes CSI additional amounts for work performed under the contract that have not been paid to date. CSI also filed a motion requesting the case be transferred to New Jersey that has subsequently been denied by the court. CSI has filed liens against the projects based on claims that they have not been paid for work performed under the contract with RMT and has filed lawsuits in New Jersey to foreclose upon the liens that it has filed in that jurisdiction. Vendors of CSI have also filed liens against the projects based on claims that they have not been paid as required under their agreements with CSI. Three vendors of CSI have filed lawsuits in New Jersey including claims against both CSI and RMT resulting from work allegedly performed by the three vendors but not paid by CSI or RMT. As of September 30, 2012, RMT posted bonds to discharge liens of $16 million filed against the New Jersey project sites by CSI and CSI's

vendors. Alliant Energy does not currently believe any material losses from these claims are both probable and reasonably estimated and therefore has not recognized any material loss contingency amounts related to these claims as of September 30, 2012. Alliant Energy is currently not able to estimate the possible loss or range of possible loss related to these claims given the state of the lawsuits. Alliant Energy also has not recognized any material benefits from the lawsuit filed by RMT against CSI as of September 30, 2012.

(d) Guarantees - RMT provides renewable energy services to clients throughout the U.S., including facility siting, permitting, design, procurement, construction and high voltage connection services for wind and solar projects. Alliant Energy has guaranteed RMT's performance obligations related to certain of these projects. As of September 30, 2012, Alliant Energy had $598 million of performance guarantees outstanding, with $262 million, $289 million and $47 million expiring in 2013, 2014 and 2015, respectively. RMT has also provided surety bonds in support of the payment and performance obligations of certain of these projects and Alliant Energy has guaranteed RMT's indemnity obligations to the surety company. As of September 30, 2012, Alliant Energy had $79 million in surety bonds and related Alliant Energy performance guarantees outstanding, with $70 million expiring in 2012 and $9 million expiring in 2013. Alliant Energy currently believes that no material cash payments will be made under any of these obligations. Alliant Energy has not recognized any material liabilities related to these obligations as of September 30, 2012.

Alliant Energy continues to guarantee the abandonment obligations of Whiting Petroleum Corporation (Whiting) under the Point Arguello partnership agreements following the sale of Alliant Energy's remaining interest in Whiting in 2004. The guarantee does not include a maximum limit. As of September 30, 2012, the present value of the abandonment obligations is estimated at $29 million. Alliant Energy believes that no payments will be made under this guarantee. Alliant Energy has not recognized any material liabilities related to this guarantee as of September 30, 2012.

(e) Environmental Matters -

Manufactured Gas Plant (MGP) Sites - IPL and WPL have current or previous ownership interests in 40 and 14 sites, respectively, previously associated with the production of gas for which they may be liable for investigation, remediation and monitoring costs. IPL and WPL have received letters from state environmental agencies requiring no further action at 13 and 9 of these sites, respectively. Additionally, IPL has met state environmental agency expectations at 3 additional sites requiring no further action for soil remediation. IPL and WPL are working pursuant to the requirements of various federal and state agencies to investigate, mitigate, prevent and remediate, where necessary, the environmental impacts to property, including natural resources, at and around the sites in order to protect public health and the environment.

Alliant Energy, IPL and WPL record environmental liabilities related to these MGP sites based upon periodic studies. Such amounts are based on the best current estimate of the remaining amount to be incurred for investigation, remediation and monitoring costs for those sites where the investigation process has been or is substantially completed, and the minimum of the estimated cost range for those sites where the investigation is in its earlier stages. There are inherent uncertainties associated with the estimated remaining costs for MGP projects primarily due to unknown site conditions and potential changes in regulatory agency requirements. It is possible that future cost estimates will be greater than current estimates as the investigation process proceeds and as additional facts become known. The amounts recognized as liabilities are reduced for expenditures incurred and are adjusted as further information develops or circumstances change. Costs of future expenditures for environmental remediation obligations are not discounted. Management currently estimates the range of remaining costs to be incurred for the investigation, remediation and monitoring of these sites to be $19 million ($17 million for IPL and $2 million for WPL) to $44 million ($40 million for IPL and $4 million for WPL). At September 30, 2012, Alliant Energy, IPL and WPL recorded $30 million, $27 million and $3 million, respectively, in current and non-current environmental liabilities for their remaining costs to be incurred for these MGP sites.

Other Environmental Contingencies - In addition to the environmental liabilities discussed above, Alliant Energy, IPL and WPL are also monitoring various environmental regulations that may have a significant impact on their future operations. Given uncertainties regarding the outcome, timing and compliance plans for these environmental matters, Alliant Energy, IPL and WPL are currently not able to determine the complete financial impact of these regulations but do believe that future capital investments and/or modifications to their electric generating facilities to comply with these regulations could be significant. Specific current, proposed or potential environmental matters that may require significant future expenditures by Alliant Energy, IPL and WPL include, among others: CAIR, CSAPR, Clean Air Visibility Rule (CAVR), Utility MACT Rule, Wisconsin State Mercury Rule, Wisconsin RACT Rule, Ozone National Ambient Air Quality Standards (NAAQS) Rule, Fine Particle NAAQS Rule, Nitrogen Dioxide NAAQS Rule, SO2 NAAQS Rule, Industrial Boiler and Process Heater MACT Rule, Federal Clean Water Act including Section 316(b), Wisconsin and Iowa State Thermal Rules, Hydroelectric Fish Passage Device, Coal Combustion Residuals, Polychlorinated Biphenyls, and various legislation and EPA regulations to monitor and regulate the emission of greenhouse gases (GHG), including the EPA New Source Performance Standard (NSPS) for GHG Emissions from Electric Utilities and the EPA GHG Tailoring Rule. Some recent developments concerning these environmental matters are included below:

Air Quality -
CSAPR - In August 2012, the D.C. Circuit Court issued its opinion vacating and remanding CSAPR for further revision to the EPA. The D.C. Circuit Court order also requires the EPA to continue administering CAIR pending the promulgation of a valid replacement for CSAPR. The requirements of CSAPR remain subject to further review by the D.C. Circuit Court and the EPA.

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Water Quality -
Hydroelectric Fish Passages Device - In March 2012, the Federal Energy Regulatory Commission (FERC) extended the deadline to install an agency-approved fish passage device at WPL's Prairie du Sac hydro plant to July 1, 2015.

GHG Emissions -
EPA NSPS for GHG Emissions from Electric Utilities - In April 2012, the EPA published proposed NSPS for GHG, including carbon dioxide (CO2) emissions from new fossil-fueled electric generating units (EGUs) larger than 25 MW (not including simple-cycle combustion

turbines), with an output-based emissions rate limitation of 1,000 pounds of CO_2 per MWh. This emissions rate limitation is expected to be effective upon the EPA's issuance of the final rule in the second quarter of 2013.

WPL [Member]

Commitments and Contingencies Disclosure

COMMITMENTS AND CONTINGENCIES

(a) Capital Purchase Obligations - Alliant Energy and WPL have entered into capital purchase obligations that contain minimum future commitments related to capital expenditures for certain of their emission controls projects. At September 30, 2012, Alliant Energy's and WPL's minimum future commitments related to capital expenditures for the installation of scrubbers and baghouses at WPL's Columbia Units 1 and 2 to reduce SO_2 and mercury emissions at the generating facility were $34 million.

(b) Operating Expense Purchase Obligations - Alliant Energy, IPL and WPL have entered into various commodity supply, transportation and storage contracts to meet their obligations to deliver electricity and natural gas to IPL's and WPL's utility customers. Alliant Energy, IPL and WPL also enter into other operating expense purchase obligations with various vendors for other goods and services. At September 30, 2012, minimum future commitments related to these operating expense purchase obligations were as follows (in millions):

	Alliant Energy	IPL	WPL
Purchased power (a):			
Duane Arnold Energy Center (DAEC) (IPL)	$271	$271	$—
Kewaunee Nuclear Power Plant (Kewaunee) (WPL)	95	—	95
Other	63	4	59
	429	275	154
Natural gas	344	208	136
Coal (b)	302	79	52
SO_2 emission allowances	34	34	—
Other (c)	22	9	13
	$1,131	$605	$355

(a) Includes payments required by PPAs for capacity rights and minimum quantities of MWhs required to be purchased. Excludes contracts that are considered operating leases.

(b) Corporate Services entered into system-wide coal contracts on behalf of IPL and WPL that include minimum future commitments of $171 million that have not been directly assigned to IPL and WPL since the specific needs of each utility were not yet known as of September 30, 2012.

(c) Includes individual commitments incurred during the normal course of business that exceeded $1 million at September 30, 2012.

(c) Legal Proceedings -

Air Permitting Violation Claims - In 2009, the EPA sent a Notice of Violation (NOV) to WPL as an owner and the operator of Edgewater Generating Station (Edgewater), Nelson Dewey Generating Station (Nelson Dewey) and Columbia Energy Center (Columbia). The NOV alleges that the owners of Edgewater, Nelson Dewey and Columbia failed to comply with appropriate pre-construction review and permitting requirements and as a result violated the Prevention of Significant Deterioration (PSD) program requirements, Title V Operating Permit requirements of the Clean Air Act (CAA) and the Wisconsin state implementation plan (SIP).

In September 2010, Sierra Club filed in the U.S. District Court for the Western District of Wisconsin a complaint against WPL, as owner and operator of Nelson Dewey and Columbia, based on allegations that modifications were made at the facilities without complying with the PSD program requirements, Title V Operating Permit requirements of the CAA and state

regulatory counterparts contained within the Wisconsin SIP designed to implement the CAA. In October 2010, WPL responded to these claims related to Nelson Dewey and Columbia by filing with the U.S. District Court an answer denying the Columbia allegations and a motion to dismiss the Nelson Dewey allegations based on statute of limitations arguments. In November 2010, WPL filed a motion to dismiss the Nelson Dewey and Columbia allegations based on lack of jurisdiction. Sierra Club has responded to the motions. In May 2012, the parties filed a Stipulation of Dismissal without Prejudice, and the court closed the case.

In September 2010, Sierra Club filed in the U.S. District Court for the Eastern District of Wisconsin a complaint against WPL, as owner and operator of Edgewater, which contained similar allegations regarding air permitting violations at Edgewater. In the Edgewater complaint, additional allegations were made regarding violations of emission limits for visible emissions. In February 2011, WPL responded to these claims related to Edgewater by filing with the U.S. District Court an answer denying the allegations and a motion to dismiss the allegations based on lack of jurisdiction.

Alliant Energy and WPL are defending against these allegations because they believe the projects at Edgewater, Nelson Dewey and Columbia were routine or not projected to increase emissions and therefore did not violate the requirements of the CAA. Simultaneously, WPL, the other owners of Edgewater and Columbia, the EPA and Sierra Club (collectively “the parties”) are exploring settlement options. Alliant Energy and WPL believe that the parties have reached agreement on general terms to settle these air permitting violation claims and are currently negotiating a consent decree based upon those general terms. Those terms are subject to change during the negotiations. Based on a review of existing EPA consent decrees, Alliant Energy and WPL anticipate that the final consent decree could include the installation of emission control technology, changed operating conditions (including use of fuels other than coal and retirement of units), limitations on emissions, beneficial environmental mitigation projects, and a civil penalty.

Once the parties agree to the final terms, the Court must approve the consent decree. Alliant Energy and WPL cannot predict the outcome of these claims, but believe the outcome could be significant if the parties are unable to reach final agreement, or reach final agreement on different terms than currently anticipated, or if the Court does not approve the final consent decree.

Alliant Energy and WPL currently expect to recover any material costs that could be incurred by WPL related to the terms of the final consent decree from WPL’s electric customers. Alliant Energy and WPL do not currently believe any material losses from these air permitting violation claims are both probable and reasonably estimated and therefore have not recognized any material loss contingency amounts related to these claims as of September 30, 2012.

Alliant Energy Cash Balance Pension Plan (Plan) - In February 2008, a class-action lawsuit was filed against the Plan in the U.S. District Court for the Western District of Wisconsin (Court). The complaint alleged that certain Plan participants who received distributions prior to their normal retirement age did not receive the full benefit to which they were entitled in violation of ERISA because the Plan applied an improper interest crediting rate to project the cash balance account to their normal retirement age. These Plan participants were limited to individuals who, prior to normal retirement age, received a lump-sum distribution or an annuity payment. The Court originally certified two subclasses of plaintiffs that in aggregate include all persons vested or partially vested in the Plan who received these distributions from January 1, 1998 to August 17, 2006 including: (1) persons who received distributions from January 1, 1998 through February 28, 2002; and (2) persons who received distributions from March 1, 2002 to August 17, 2006.

In June 2010, the Court issued an opinion and order that granted the plaintiffs’ motion for summary judgment on liability. In December 2010, the Court issued an opinion and order that decided the interest crediting rate that the Plan used to project the cash balance accounts of the plaintiffs during the class period should have been 8.2% and that a pre-retirement mortality discount would not be applied to the damages calculation. In May 2011, the Plan was amended and the Plan subsequently made approximately $10 million in additional payments in 2011 to certain former participants in the Plan. This amendment was required based on an agreement

Alliant Energy reached with the IRS, which resulted in a favorable determination letter for the Plan in 2011. In November 2011, plaintiffs filed a motion for leave to file a supplemental complaint to assert that the 2011 amendment to the Plan was itself an ERISA violation. In March 2012, the Plan and the plaintiffs each filed motions for summary judgment related to the supplemental complaint, and the plaintiffs filed a motion for class certification, seeking to amend the class definition and for appointment of class representatives and class counsel.

On July 2, 2012, the Court issued an opinion and order granting plaintiffs' motion for class certification, but only as to the interest crediting rate and the pre-retirement mortality discount claims of lump-sum recipients. As a result of the opinion and order, two new subclasses were certified in lieu of the prior subclass certification. Subclass A involves persons who received a lump-sum distribution between January 1, 1998 and August 17, 2006 and who received an interest crediting rate of less than 8.2% under the Plan as amended in May 2011. Subclass B involves persons who received a lump-sum distribution between January 1, 1998 and August 17, 2006 and who would have received a larger benefit under the Plan as amended in May 2011 if a pre-retirement mortality discount had not been applied. In the opinion and order the Court then granted plaintiffs' motion for summary judgment as to the two subclasses, and denied as moot the parties' motions for summary judgment with respect to issues beyond the two subclasses. In August 2012, as amended in September 2012, the Court entered a final judgment for the two subclasses in the total amount of approximately $18.7 million. The judgment amount includes pre-judgment interest through July 2012 and takes into account the approximate $10 million of additional benefits paid by the Plan following the Plan amendment in 2011. The judgment amount does not include any award for plaintiffs' attorney's fees or costs. In September 2012, the plaintiffs filed a motion for payment of plaintiffs' attorney's fees and costs in the amount of $9.6 million, of which $4.3 million was requested to be paid out of the common fund awarded to the two subclasses in the September 2012 judgment. The Plan expects to contest the request for plaintiffs' attorney's fees and costs to be paid by the Plan. In September 2012, the Plan appealed the judgment, and the interlocutory orders that led to the judgment, to the Seventh Circuit Court of Appeals, and the plaintiffs filed a cross appeal in October 2012. Alliant Energy, IPL and WPL have not recognized any material loss contingency amounts for the final judgment of damages as of September 30, 2012, and do not believe the final outcome of the plaintiffs' motion for attorney's fees and costs will have a material impact on their financial condition or results of operations. A material loss contingency for the judgment will not be recognized unless a final unappealable ruling is received, or a settlement is reached, which results in an amendment to the Plan and payment of additional benefits to Plan participants. Alliant Energy, IPL and WPL are currently unable to predict the final outcome of the class-action lawsuit or the ultimate impact on their financial condition or results of operations but believe an adverse outcome could have a material effect on their retirement plan funding and expense.

RMT Contract Disputes - In September 2011, RMT filed a lawsuit in the U.S. District Court for the Western District of Wisconsin alleging, among other things, breach of contract against Cable System Installation (CSI), a subcontractor to RMT on several solar projects in New Jersey. The complaint alleges that CSI breached its contract with RMT by failing to complete the work, by failing to complete the work in a timely manner, by failing to perform work according to the contract, for abandonment of work, and for other related claims. RMT incurred additional costs to replace CSI and to complete CSI's work with alternative subcontractors, incurred liquidated damages assessed by the project owners due to project delays, and had liens filed by CSI's vendors that CSI has not paid. The lawsuit seeks to recover all costs incurred by RMT as a result of the breaches of contract by CSI. CSI filed an answer and counterclaims against RMT asserting that RMT owes CSI additional amounts for work performed under the contract that have not been paid to date. CSI also filed a motion requesting the case be transferred to New Jersey that has subsequently been denied by the court. CSI has filed liens against the projects based on claims that they have not been paid for work performed under the contract with RMT and has filed lawsuits in New Jersey to foreclose upon the liens that it has filed in that jurisdiction. Vendors of CSI have also filed liens against the projects based on claims that they have not been paid as required under their agreements with CSI. Three vendors of CSI have filed lawsuits in New Jersey including claims against both CSI and RMT resulting from work allegedly performed by the three vendors but not paid by CSI or RMT. As of September 30, 2012, RMT posted bonds to discharge liens of $16 million filed against the New Jersey project sites by CSI and CSI's

vendors. Alliant Energy does not currently believe any material losses from these claims are both probable and reasonably estimated and therefore has not recognized any material loss contingency amounts related to these claims as of September 30, 2012. Alliant Energy is currently not able to estimate the possible loss or range of possible loss related to these claims given the state of the lawsuits. Alliant Energy also has not recognized any material benefits from the lawsuit filed by RMT against CSI as of September 30, 2012.

(d) Guarantees - RMT provides renewable energy services to clients throughout the U.S., including facility siting, permitting, design, procurement, construction and high voltage connection services for wind and solar projects. Alliant Energy has guaranteed RMT's performance obligations related to certain of these projects. As of September 30, 2012, Alliant Energy had $598 million of performance guarantees outstanding, with $262 million, $289 million and $47 million expiring in 2013, 2014 and 2015, respectively. RMT has also provided surety bonds in support of the payment and performance obligations of certain of these projects and Alliant Energy has guaranteed RMT's indemnity obligations to the surety company. As of September 30, 2012, Alliant Energy had $79 million in surety bonds and related Alliant Energy performance guarantees outstanding, with $70 million expiring in 2012 and $9 million expiring in 2013. Alliant Energy currently believes that no material cash payments will be made under any of these obligations. Alliant Energy has not recognized any material liabilities related to these obligations as of September 30, 2012.

Alliant Energy continues to guarantee the abandonment obligations of Whiting Petroleum Corporation (Whiting) under the Point Arguello partnership agreements following the sale of Alliant Energy's remaining interest in Whiting in 2004. The guarantee does not include a maximum limit. As of September 30, 2012, the present value of the abandonment obligations is estimated at $29 million. Alliant Energy believes that no payments will be made under this guarantee. Alliant Energy has not recognized any material liabilities related to this guarantee as of September 30, 2012.

(e) Environmental Matters -
Manufactured Gas Plant (MGP) Sites - IPL and WPL have current or previous ownership interests in 40 and 14 sites, respectively, previously associated with the production of gas for which they may be liable for investigation, remediation and monitoring costs. IPL and WPL have received letters from state environmental agencies requiring no further action at 13 and 9 of these sites, respectively. Additionally, IPL has met state environmental agency expectations at 3 additional sites requiring no further action for soil remediation. IPL and WPL are working pursuant to the requirements of various federal and state agencies to investigate, mitigate, prevent and remediate, where necessary, the environmental impacts to property, including natural resources, at and around the sites in order to protect public health and the environment.

Alliant Energy, IPL and WPL record environmental liabilities related to these MGP sites based upon periodic studies. Such amounts are based on the best current estimate of the remaining amount to be incurred for investigation, remediation and monitoring costs for those sites where the investigation process has been or is substantially completed, and the minimum of the estimated cost range for those sites where the investigation is in its earlier stages. There are inherent uncertainties associated with the estimated remaining costs for MGP projects primarily due to unknown site conditions and potential changes in regulatory agency requirements. It is possible that future cost estimates will be greater than current estimates as the investigation process proceeds and as additional facts become known. The amounts recognized as liabilities are reduced for expenditures incurred and are adjusted as further information develops or circumstances change. Costs of future expenditures for environmental remediation obligations are not discounted. Management currently estimates the range of remaining costs to be incurred for the investigation, remediation and monitoring of these sites to be $19 million ($17 million for IPL and $2 million for WPL) to $44 million ($40 million for IPL and $4 million for WPL). At September 30, 2012, Alliant Energy, IPL and WPL recorded $30 million, $27 million and $3 million, respectively, in current and non-current environmental liabilities for their remaining costs to be incurred for these MGP sites.

Other Environmental Contingencies - In addition to the environmental liabilities discussed above, Alliant Energy, IPL and WPL are also monitoring various environmental regulations that may have a significant impact on their future operations. Given uncertainties regarding the outcome, timing and compliance plans for these environmental matters, Alliant Energy, IPL and WPL are currently not able to determine the complete financial impact of these regulations but do believe that future capital investments and/or modifications to their electric generating facilities to comply with these regulations could be significant. Specific current, proposed or potential environmental matters that may require significant future expenditures by Alliant Energy, IPL and WPL include, among others: CAIR, CSAPR, Clean Air Visibility Rule (CAVR), Utility MACT Rule, Wisconsin State Mercury Rule, Wisconsin RACT Rule, Ozone National Ambient Air Quality Standards (NAAQS) Rule, Fine Particle NAAQS Rule, Nitrogen Dioxide NAAQS Rule, SO2 NAAQS Rule, Industrial Boiler and Process Heater MACT Rule, Federal Clean Water Act including Section 316(b), Wisconsin and Iowa State Thermal Rules, Hydroelectric Fish Passage Device, Coal Combustion Residuals, Polychlorinated Biphenyls, and various legislation and EPA regulations to monitor and regulate the emission of greenhouse gases (GHG), including the EPA New Source Performance Standard (NSPS) for GHG Emissions from Electric Utilities and the EPA GHG Tailoring Rule. Some recent developments concerning these environmental matters are included below:

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turbines), with an output-based emissions rate limitation of 1,000 pounds of CO_2 per MWh. This emissions rate limitation is expected to be effective upon the EPA's issuance of the final rule in the second quarter of 2013.

Common Equity (Narrative) (Details) (USD $)	9 Months Ended Sep. 30, 2012	Sep. 30, 2011
IPL [Member]		
Common Equity [Line Items]		
Retained earnings free of dividend restrictions	$ 375,000,000	
Restricted net assets of subsidiaries	1,100,000,000	
Capital contributions from parent	80,000,000	0
Common stock dividends to Alliant Energy	91,600,000	
WPL [Member]		
Common Equity [Line Items]		
Retained earnings free of dividend restrictions	209,000,000	
Restricted net assets of subsidiaries	1,300,000,000	
Capital contributions from parent	0	25,000,000
Common stock dividends to Alliant Energy	$ 84,100,000	

Discontinued Operations And Assets And Liabilities Held For Sale (Summary Of Components Of Cash Flows For Discontinued Operations) (Details) (USD $) In Millions, unless otherwise specified	9 Months Ended	
	Sep. 30, 2012	Sep. 30, 2011
Discontinued Operations and Disposal Groups [Abstract]		
Net cash flows from (used for) operating activities	$ 72.0	$ (79.5)
Net cash flows from (used for) investing activities	(0.2)	11.6
Net cash flows from (used for) financing activities	$ (71.7) [1]	$ 49.6 [1]

[1] Includes intercompany borrowings.

Debt (Narrative) (Details) (USD $) In Millions, unless otherwise specified	9 Months Ended		
	Sep. 30, 2012	Sep. 30, 2011	Dec. 31, 2011
Debt Instrument [Line Items]			
Amount outstanding	$ 70.4		$ 102.8
Proceeds from issuance of long-term debt	75.0	0.4	
Alliant Energy and IPL [Member]			
Debt Instrument [Line Items]			
Remaining maturity (in days)	2 days		
Weighted average interest rate	0.40%		
Alliant Energy and IPL [Member] | Long-Term Debt [Member]			
Debt Instrument [Line Items]			
Amount outstanding	50.0		
Corporate Services [Domain] | 3.45% Senior Notes Due 2022 [Member]			
Debt Instrument [Line Items]			
Proceeds from issuance of long-term debt	$ 75.0		
Debt instrument, interest rate, stated percentage	3.45%		

Benefit Plans (Summary Of Performance Contingent Cash Awards Activity) (Details) (Performance Contingent Cash Awards [Member], USD $) In Millions, except Share data, unless otherwise specified	3 Months Ended	9 Months Ended	
	Mar. 31, 2012	Sep. 30, 2012	Sep. 30, 2011
Performance Contingent Cash Awards [Member]			
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Nonvested [Roll Forward]			
Nonvested, January 1 (in shares/awards)	46,676	46,676	23,428
Granted (in awards)		36,936	23,975
Vested (in awards)		(21,605) [1]	0 [1]
Forfeited (in awards)		(1,533)	(727)
Nonvested, September 30 (in shares/awards)		60,474	46,676
Cash payout value	$ 0.9		

[1] In the first quarter of 2012, 21,605 performance contingent cash awards granted in 2010 vested, resulting in cash payouts valued at $0.9 million.

Related Parties (Related Amounts Billed Between Parties) (Details) (USD $) In Millions, unless otherwise specified	3 Months Ended		9 Months Ended	
	Sep. 30, 2012	Sep. 30, 2011	Sep. 30, 2012	Sep. 30, 2011
ATC Billings To WPL [Member]				
Related Party Transaction [Line Items]				
Amounts billed between related parties	$ 22	$ 23	$ 67	$ 67
WPL Billings To ATC [Member]				
Related Party Transaction [Line Items]				
Amounts billed between related parties	$ 3	$ 2	$ 7	$ 8

Segments Of Business (Tables)	9 Months Ended Sep. 30, 2012
Segment Reporting Information [Line Items]	
Schedule Of Segments Of Business	Certain financial information relating to Alliant Energy's business segments is as follows. As of September 30, 2012, Alliant Energy's RMT business qualified as assets and liabilities held for sale. The operating results of RMT have been separately classified and reported as discontinued operations in Alliant Energy's Condensed Consolidated Statements of Income. As a result, Alliant Energy no longer reports "Non-regulated - RMT" segment information. Intersegment revenues were not material to Alliant Energy's operations.

	Utility				Non-Regulated, Parent and Other	Alliant Energy Consolidated
	Electric	Gas	Other	Total		
				(in millions)		
Three Months Ended September 30, 2012						
Operating revenues	**$815.3**	**$46.8**	**$12.2**	**$874.3**	**$13.3**	**$887.6**
Operating income	**203.1**	**0.8**	**1.5**	**205.4**	**8.3**	**213.7**
Amounts attributable to Alliant Energy common shareowners:						
Income (loss) from continuing operations, net of tax				**159.2**	**(10.2)**	**149.0**
Income from discontinued operations, net of tax				**—**	**1.7**	**1.7**
Net income (loss) attributable to Alliant Energy common shareowners				**159.2**	**(8.5)**	**150.7**
Three Months Ended September 30, 2011						
Operating revenues	$796.9	$46.4	$15.8	$859.1	$11.8	$870.9
Operating income (loss)	206.1	(2.8)	0.1	203.4	6.0	209.4
Amounts attributable to Alliant Energy common shareowners:						
Income (loss) from continuing operations, net of tax				148.9	(12.0)	136.9
Loss from discontinued operations, net of tax				—	(14.9)	(14.9)
Net income (loss) attributable to Alliant Energy common shareowners				148.9	(26.9)	122.0

	Utility				Non-Regulated, Parent and Other	Alliant Energy Consolidated
	Electric	Gas	Other	Total		
				(in millions)		
Nine Months Ended September 30, 2012						

Operating revenues	**$2,000.3**	**$263.9**	**$39.7**	**$2,303.9**	**$39.7**	**$2,343.6**
Operating income	**354.0**	**32.1**	**4.7**	**390.8**	**27.3**	**418.1**
Amounts attributable to Alliant Energy common shareowners:						
Income from continuing operations, net of tax				**237.4**	**16.4**	**253.8**
Loss from discontinued operations, net of tax				**—**	**(2.3)**	**(2.3)**
Net income attributable to Alliant Energy common shareowners				**237.4**	**14.1**	**251.5**
Nine Months Ended September 30, 2011						
Operating revenues	$2,037.7	$342.5	$45.8	$2,426.0	$34.6	$2,460.6
Operating income (loss)	357.6	34.0	(2.3)	389.3	18.0	407.3
Amounts attributable to Alliant Energy common shareowners:						
Income from continuing operations, net of tax				236.0	23.2	259.2
Loss from discontinued operations, net of tax				—	(12.6)	(12.6)
Net income attributable to Alliant Energy common shareowners				236.0	10.6	246.6

IPL [Member]

Segment Reporting Information [Line Items]

Schedule Of Segments Of Business

Certain financial information relating to IPL’s business segments is as follows. Intersegment revenues were not material to IPL’s operations.

	Electric	Gas	Other	Total
		(in millions)		
Three Months Ended September 30, 2012				
Operating revenues	**$456.6**	**$29.6**	**$11.5**	**$497.7**
Operating income	**109.5**	**0.6**	**1.9**	**112.0**
Earnings available for common stock				**103.3**
Three Months Ended September 30, 2011				
Operating revenues	$443.2	$27.5	$13.8	$484.5
Operating income (loss)	117.5	(1.3)	0.3	116.5
Earnings available for common stock				98.3
Nine Months Ended September 30, 2012				
Operating revenues	**$1,070.7**	**$149.2**	**$37.2**	**$1,257.1**
Operating income	**149.3**	**15.6**	**6.4**	**171.3**

Earnings available for common stock				**115.2**
Nine Months Ended September 30, 2011				
Operating revenues	$1,097.3	$198.1	$40.7	$1,336.1
Operating income	162.3	15.1	4.7	182.1
Earnings available for common stock				117.7

WPL [Member]

Segment Reporting Information [Line Items]

Schedule Of Segments Of Business

Certain financial information relating to WPL's business segments is as follows. Intersegment revenues were not material to WPL's operations.

	Electric	Gas	Other	Total
		(in millions)		
Three Months Ended September 30, 2012				
Operating revenues	**$358.7**	**$17.2**	**$0.7**	**$376.6**
Operating income	**93.6**	**0.2**	**(0.4)**	**93.4**
Earnings available for common stock				**55.9**
Three Months Ended September 30, 2011				
Operating revenues	$353.7	$18.9	$2.0	$374.6
Operating income (loss)	88.6	(1.5)	(0.2)	86.9
Earnings available for common stock				50.6
Nine Months Ended September 30, 2012				
Operating revenues	**$929.6**	**$114.7**	**$2.5**	**$1,046.8**
Operating income (loss)	**204.7**	**16.5**	**(1.7)**	**219.5**
Earnings available for common stock				**122.2**
Nine Months Ended September 30, 2011				
Operating revenues	$940.4	$144.4	$5.1	$1,089.9
Operating income (loss)	195.3	18.9	(7.0)	207.2
Earnings available for common stock				118.3

Benefit Plans (Narrative) (Details) (USD $) In Millions, unless otherwise specified	9 Months Ended Sep. 30, 2012
Benefit Plans [Line Items]	
Unrecognized compensation cost	9.8
Intrinsic value of options outstanding and exercisable	0.5
Minimum [Member]	
Benefit Plans [Line Items]	
Unrecognized compensation cost recognized over a weighted average period (in years)	1
Weighted average remaining contractual term (in years)	1
Maximum [Member]	
Benefit Plans [Line Items]	
Unrecognized compensation cost recognized over a weighted average period (in years)	2
Weighted average remaining contractual term (in years)	2

Related Parties	9 Months Ended Sep. 30, 2012
Related Party Transaction [Line Items]	
Related Parties	

RELATED PARTIES

System Coordination and Operating Agreement - IPL and WPL are parties to a system coordination and operating agreement whereby Corporate Services serves as agent on behalf of IPL and WPL. The agreement, which has been approved or reviewed by FERC and all state regulatory bodies having jurisdiction, provides a contractual basis for coordinated planning, construction, operation and maintenance of the interconnected electric generation systems of IPL and WPL. As agent of the agreement, Corporate Services enters into energy, capacity, ancillary services, and transmission sale and purchase transactions. Corporate Services allocates such sales and purchases among IPL and WPL based on procedures included in the agreement. The sales credited to and purchases billed to IPL and WPL for the three and nine months ended September 30 were as follows (in millions):

	IPL				WPL			
	Three Months		Nine Months		Three Months		Nine Months	
	2012	2011	**2012**	2011	**2012**	2011	**2012**	2011
Sales credited	**$3**	$6	**$7**	$26	**$4**	$7	**$10**	$23
Purchases billed	**87**	93	**237**	238	**13**	20	**50**	56

Service Agreement - Pursuant to a service agreement, IPL and WPL receive various administrative and general services from an affiliate, Corporate Services. These services are billed to IPL and WPL at cost based on expenses incurred by Corporate Services for the benefit of IPL and WPL, respectively. These costs consisted primarily of employee compensation, benefits and fees associated with various professional services. The amounts billed to IPL and WPL for the three and nine months ended September 30 were as follows (in millions):

	IPL				WPL			
	Three Months		Nine Months		Three Months		Nine Months	
	2012	2011	**2012**	2011	**2012**	2011	**2012**	2011
Corporate Services billings	**$34**	$37	**$97**	$117	**$26**	$29	**$76**	$93

Net intercompany payables to Corporate Services were as follows (in millions):

	IPL		WPL	
	September 30, 2012	December 31, 2011	**September 30, 2012**	December 31, 2011
Net payables to Corporate Services	**$80**	$82	**$49**	$48

ATC - Pursuant to various agreements, WPL receives a range of transmission services from ATC. WPL provides operation, maintenance, and construction services to ATC. WPL and ATC also bill each other for use of shared facilities owned by each party. The related amounts billed between the parties for the three and nine months ended September 30 were as follows (in millions):

Three Months		Nine Months	
2012	2011	**2012**	2011

ATC billings to WPL	**$22**	$23	**$67**	$67
WPL billings to ATC	**3**	2	**7**	8

WPL owed ATC net amounts of $6 million as of September 30, 2012 and $6 million as of December 31, 2011.

IPL's Sale of Certain Wind Project Assets to Resources - Pursuant to a wind development asset purchase and sale agreement, IPL sold Resources wind project assets for the Franklin County wind project at cost in the second quarter of 2011 for $115.3 million.

IPL [Member]

Related Party Transaction [Line Items]

Related Parties

RELATED PARTIES

System Coordination and Operating Agreement - IPL and WPL are parties to a system coordination and operating agreement whereby Corporate Services serves as agent on behalf of IPL and WPL. The agreement, which has been approved or reviewed by FERC and all state regulatory bodies having jurisdiction, provides a contractual basis for coordinated planning, construction, operation and maintenance of the interconnected electric generation systems of IPL and WPL. As agent of the agreement, Corporate Services enters into energy, capacity, ancillary services, and transmission sale and purchase transactions. Corporate Services allocates such sales and purchases among IPL and WPL based on procedures included in the agreement. The sales credited to and purchases billed to IPL and WPL for the three and nine months ended September 30 were as follows (in millions):

	IPL				WPL			
	Three Months		Nine Months		Three Months		Nine Months	
	2012	2011	**2012**	2011	**2012**	2011	**2012**	2011
Sales credited	**$3**	$6	**$7**	$26	**$4**	$7	**$10**	$23
Purchases billed	**87**	93	**237**	238	**13**	20	**50**	56

Service Agreement - Pursuant to a service agreement, IPL and WPL receive various administrative and general services from an affiliate, Corporate Services. These services are billed to IPL and WPL at cost based on expenses incurred by Corporate Services for the benefit of IPL and WPL, respectively. These costs consisted primarily of employee compensation, benefits and fees associated with various professional services. The amounts billed to IPL and WPL for the three and nine months ended September 30 were as follows (in millions):

	IPL				WPL			
	Three Months		Nine Months		Three Months		Nine Months	
	2012	2011	**2012**	2011	**2012**	2011	**2012**	2011
Corporate Services billings	**$34**	$37	**$97**	$117	**$26**	$29	**$76**	$93

Net intercompany payables to Corporate Services were as follows (in millions):

	IPL		WPL	
	September 30, 2012	December 31, 2011	**September 30, 2012**	December 31, 2011

Net payables to Corporate Services	**$80**	$82	**$49**	$48

ATC - Pursuant to various agreements, WPL receives a range of transmission services from ATC. WPL provides operation, maintenance, and construction services to ATC. WPL and ATC also bill each other for use of shared facilities owned by each party. The related amounts billed between the parties for the three and nine months ended September 30 were as follows (in millions):

	Three Months		Nine Months	
	2012	2011	**2012**	2011
ATC billings to WPL	**$22**	$23	**$67**	$67
WPL billings to ATC	**3**	2	**7**	8

WPL owed ATC net amounts of $6 million as of September 30, 2012 and $6 million as of December 31, 2011.

IPL's Sale of Certain Wind Project Assets to Resources - Pursuant to a wind development asset purchase and sale agreement, IPL sold Resources wind project assets for the Franklin County wind project at cost in the second quarter of 2011 for $115.3 million.

WPL [Member]

Related Party Transaction [Line Items]

Related Parties

RELATED PARTIES

System Coordination and Operating Agreement - IPL and WPL are parties to a system coordination and operating agreement whereby Corporate Services serves as agent on behalf of IPL and WPL. The agreement, which has been approved or reviewed by FERC and all state regulatory bodies having jurisdiction, provides a contractual basis for coordinated planning, construction, operation and maintenance of the interconnected electric generation systems of IPL and WPL. As agent of the agreement, Corporate Services enters into energy, capacity, ancillary services, and transmission sale and purchase transactions. Corporate Services allocates such sales and purchases among IPL and WPL based on procedures included in the agreement. The sales credited to and purchases billed to IPL and WPL for the three and nine months ended September 30 were as follows (in millions):

	IPL				WPL			
	Three Months		Nine Months		Three Months		Nine Months	
	2012	2011	**2012**	2011	**2012**	2011	**2012**	2011
Sales credited	**$3**	$6	**$7**	$26	**$4**	$7	**$10**	$23
Purchases billed	**87**	93	**237**	238	**13**	20	**50**	56

Service Agreement - Pursuant to a service agreement, IPL and WPL receive various administrative and general services from an affiliate, Corporate Services. These services are billed to IPL and WPL at cost based on expenses incurred by Corporate Services for the benefit of IPL and WPL, respectively. These costs consisted primarily of employee compensation, benefits and fees associated with various professional services. The amounts billed to IPL and WPL for the three and nine months ended September 30 were as follows (in millions):

	IPL		WPL	
	Three Months	Nine Months	Three Months	Nine Months

	2012	2011	2012	2011	2012	2011	2012	2011
Corporate Services billings	**$34**	$37	**$97**	$117	**$26**	$29	**$76**	$93

Net intercompany payables to Corporate Services were as follows (in millions):

	IPL		WPL	
	September 30, 2012	December 31, 2011	**September 30, 2012**	December 31, 2011
Net payables to Corporate Services	**$80**	$82	**$49**	$48

<u>ATC</u> - Pursuant to various agreements, WPL receives a range of transmission services from ATC. WPL provides operation, maintenance, and construction services to ATC. WPL and ATC also bill each other for use of shared facilities owned by each party. The related amounts billed between the parties for the three and nine months ended September 30 were as follows (in millions):

	Three Months		Nine Months	
	2012	2011	**2012**	2011
ATC billings to WPL	**$22**	$23	**$67**	$67
WPL billings to ATC	**3**	2	**7**	8

WPL owed ATC net amounts of $6 million as of September 30, 2012 and $6 million as of December 31, 2011.

<u>IPL's Sale of Certain Wind Project Assets to Resources</u> - Pursuant to a wind development asset purchase and sale agreement, IPL sold Resources wind project assets for the Franklin County wind project at cost in the second quarter of 2011 for $115.3 million.

Income Taxes (Tables)

9 Months Ended Sep. 30, 2012

Income Tax [Line Items]

Schedule Of Effective Income Tax Rates

The effective income tax rates shown in the following table for the three and nine months ended September 30 were computed by dividing income tax expense (benefit) by income from continuing operations before income taxes.

	Three Months		Nine Months	
	2012	2011	**2012**	2011
Alliant Energy	**20.4%**	23.5%	**24.0%**	16.6%
IPL	**(12.6%)**	(3.3%)	**(5.6%)**	(1.7%)
WPL	**35.5%**	34.4%	**37.7%**	33.0%

Production Tax Credits (Net Of State Tax Impacts)

For the three and nine months ended September 30, production tax credits (net of state tax impacts) resulting from these wind projects were as follows (in millions):

	Three Months		Nine Months	
	2012	2011	**2012**	2011
Cedar Ridge (WPL)	**$0.7**	$0.6	**$3.0**	$3.2
Bent Tree - Phase I (WPL)	**1.8**	1.4	**6.0**	6.7
Subtotal (WPL)	**2.5**	2.0	**9.0**	9.9
Whispering Willow - East (IPL)	**2.0**	1.8	**8.7**	8.2
	$4.5	$3.8	**$17.7**	$18.1

Alliant Energy [Member]

Income Tax [Line Items]

Summary Of Tax Credit Carryforwards

At September 30, 2012, tax carryforwards and associated deferred tax assets and expiration dates were estimated as follows (in millions):

Alliant Energy	Carryforward Amount	Deferred Tax Assets	Earliest Expiration Date
Federal net operating losses	$828	$284	2028
Federal net operating losses offset - uncertain tax positions	(55)	(19)	
State net operating losses	776	40	2014
State net operating losses offset - uncertain tax positions	(26)	(2)	
Federal tax credits	128	126	2022
		$429	

IPL [Member]

Income Tax [Line Items]

Summary Of Tax Credit Carryforwards

IPL	Carryforward Amount	Deferred Tax Assets	Earliest Expiration Date
Federal net operating losses	$354	$121	2028
Federal net operating losses offset - uncertain tax positions	(25)	(9)	
State net operating losses	170	9	2022
Federal tax credits	34	34	2022

		$155	

WPL [Member]

Income Tax [Line Items]

Summary Of Tax Credit Carryforwards

WPL	Carryforward Amount	Deferred Tax Assets	Earliest Expiration Date
Federal net operating losses	$379	$130	2028
Federal net operating losses offset - uncertain tax positions	(30)	(10)	
State net operating losses	183	10	2022
State net operating losses offset - uncertain tax positions	(26)	(2)	
Federal tax credits	36	35	2022
		$163	

Income Taxes (Production Tax Credits (Net Of State Tax Impacts)) (Details) (USD $) In Millions, unless otherwise specified	3 Months Ended		9 Months Ended	
	Sep. 30, 2012	Sep. 30, 2011	Sep. 30, 2012	Sep. 30, 2011
Alliant Energy [Member]				
Production Tax Credits [Line Items]				
Production tax credits (net of state tax impacts)	$ 4.5	$ 3.8	$ 17.7	$ 18.1
WPL [Member]				
Production Tax Credits [Line Items]				
Production tax credits (net of state tax impacts)	2.5	2.0	9.0	9.9
Cedar Ridge [Member] | WPL [Member]				
Production Tax Credits [Line Items]				
Production tax credits (net of state tax impacts)	0.7	0.6	3.0	3.2
Bent Tree - Phase I [Member] | WPL [Member]				
Production Tax Credits [Line Items]				
Production tax credits (net of state tax impacts)	1.8	1.4	6.0	6.7
Whispering Willow - East Wind Project [Member] | IPL [Member]				
Production Tax Credits [Line Items]				
Production tax credits (net of state tax impacts)	$ 2.0	$ 1.8	$ 8.7	$ 8.2

Summary Of Significant Accounting Policies (Regulatory Liabilities) (Details) (USD $) In Millions, unless otherwise specified	Sep. 30, 2012	Dec. 31, 2011
Regulatory Liabilities [Line Items]		
Regulatory liabilities	$ 906.4	$ 910.1
IPL [Member]		
Regulatory Liabilities [Line Items]		
Regulatory liabilities	688.1	721.3
WPL [Member]		
Regulatory Liabilities [Line Items]		
Regulatory liabilities	218.3	188.8
Cost of removal obligations [Member]		
Regulatory Liabilities [Line Items]		
Regulatory liabilities	406.6	404.9
Cost of removal obligations [Member] | IPL [Member]		
Regulatory Liabilities [Line Items]		
Regulatory liabilities	266.5	261.9
Cost of removal obligations [Member] | WPL [Member]		
Regulatory Liabilities [Line Items]		
Regulatory liabilities	140.1	143.0
IPL's tax benefit rider [Member]		
Regulatory Liabilities [Line Items]		
Regulatory liabilities	327.4	349.6
IPL's tax benefit rider [Member] | IPL [Member]		
Regulatory Liabilities [Line Items]		
Regulatory liabilities	327.4	349.6
IPL's tax benefit rider [Member] | WPL [Member]		
Regulatory Liabilities [Line Items]		
Regulatory liabilities	0	0
Energy conservation cost recovery [Member]		
Regulatory Liabilities [Line Items]		
Regulatory liabilities	48.8	29.6
Energy conservation cost recovery [Member] | IPL [Member]		
Regulatory Liabilities [Line Items]		
Regulatory liabilities	8.9	4.7
Energy conservation cost recovery [Member] | WPL [Member]		
Regulatory Liabilities [Line Items]		
Regulatory liabilities	39.9	24.9
IPL electric transmission assets sale [Member]		
Regulatory Liabilities [Line Items]		
Regulatory liabilities	35.2	45.1

IPL electric transmission assets sale [Member] | IPL [Member]		
Regulatory Liabilities [Line Items]		
Regulatory liabilities	35.2	45.1
IPL electric transmission assets sale [Member] | WPL [Member]		
Regulatory Liabilities [Line Items]		
Regulatory liabilities	0	0
Derivatives [Member]		
Regulatory Liabilities [Line Items]		
Regulatory liabilities	21.3	7.2
Derivatives [Member] | IPL [Member]		
Regulatory Liabilities [Line Items]		
Regulatory liabilities	10.2	3.6
Derivatives [Member] | WPL [Member]		
Regulatory Liabilities [Line Items]		
Regulatory liabilities	11.1	3.6
Commodity cost recovery [Member]		
Regulatory Liabilities [Line Items]		
Regulatory liabilities	20.4	23.8
Commodity cost recovery [Member] | IPL [Member]		
Regulatory Liabilities [Line Items]		
Regulatory liabilities	14.8	23.2
Commodity cost recovery [Member] | WPL [Member]		
Regulatory Liabilities [Line Items]		
Regulatory liabilities	5.6	0.6
Other [Member]		
Regulatory Liabilities [Line Items]		
Regulatory liabilities	46.7	49.9
Other [Member] | IPL [Member]		
Regulatory Liabilities [Line Items]		
Regulatory liabilities	25.1	33.2
Other [Member] | WPL [Member]		
Regulatory Liabilities [Line Items]		
Regulatory liabilities	$ 21.6	$ 16.7

Condensed Consolidated Statements Of Cash Flows (USD $) In Millions, unless otherwise specified	9 Months Ended	
	Sep. 30, 2012	Sep. 30, 2011
Cash flows from operating activities:		
Net income	$ 263.4	$ 260.9
Adjustments to reconcile net income (loss) to net cash flows from operating activities:		
Depreciation and amortization	247.9	242.3
Other amortizations	41.3	42.1
Deferred tax expense (benefit) and investment tax credits	85.6	30.7
Equity income from unconsolidated investments, net	(30.4)	(29.6)
Distributions from equity method investments	25.7	24.4
Other	(8.4)	13.5
Other changes in assets and liabilities:		
Accounts receivable	50.9	(49.7)
Sales of accounts receivable	(85.0)	50.0
Production fuel	(8.6)	27.7
Regulatory assets	(73.5)	(191.1)
Accounts payable	47.2	25.9
Regulatory liabilities	5.0	158.5
Pension and other benefit obligations	(1.9)	(67.9)
Other	(49.4)	(21.8)
Net cash flows from operating activities	600.3	612.7
Cash flows used for investing activities:		
Utility construction and acquisition expenditures	(412.7)	(480.2)
Alliant Energy Corporate Services, Inc. and non-regulated businesses	(106.3)	(46.1)
Other	1.3	19.9
Net cash flows used for investing activities	(517.7)	(506.4)
Cash flows from (used for) financing activities:		
Common stock dividends	(149.6)	(141.1)
Preferred dividends paid by subsidiaries	(11.9)	(12.9)
Payments to redeem cumulative preferred stock of IPL	0	(40.0)
Proceeds from issuance of long-term debt	75.0	0.4
Net change in commercial paper	17.6	(25.3)
Other	16.0	(1.0)
Net cash flows from (used for) financing activities	(52.9)	(219.9)
Net increase (decrease) in cash and cash equivalents	29.7	(113.6)
Cash and cash equivalents at beginning of period	11.4	159.3
Cash and cash equivalents at end of period	41.1	45.7
Supplemental cash flows information:		
Interest, net of capitalized interest	115.6	119.0
Income taxes, net of refunds	(0.8)	(3.0)

Significant noncash investing and financing activities:		
Accrued capital expenditures	123.8	27.7
IPL [Member]		
Cash flows from operating activities:		
Net income	124.6	129.5
Adjustments to reconcile net income (loss) to net cash flows from operating activities:		
Depreciation and amortization	141.1	134.1
Deferred tax expense (benefit) and investment tax credits	(9.2)	(31.1)
Other	5.4	17.6
Other changes in assets and liabilities:		
Accounts receivable	(2.6)	14.3
Sales of accounts receivable	(85.0)	50.0
Production fuel	(8.4)	19.3
Regulatory assets	(57.7)	(202.0)
Accounts payable	27.4	(2.3)
Accrued taxes	(5.8)	(28.2)
Regulatory liabilities	(27.5)	145.1
Pension and other benefit obligations	(2.1)	(37.5)
Other	(16.7)	10.7
Net cash flows from operating activities	172.4	314.1
Cash flows used for investing activities:		
Utility construction and acquisition expenditures	(194.6)	(232.3)
Proceeds from sale of wind project assets to affiliate	0	115.3
Other	(16.5)	(15.2)
Net cash flows used for investing activities	(211.1)	(132.2)
Cash flows from (used for) financing activities:		
Common stock dividends	(91.6)	(43.7)
Preferred dividends paid by subsidiaries	(9.4)	(10.4)
Capital contributions from parent	80.0	0
Repayment of capital to parent	0	(100.7)
Payments to redeem cumulative preferred stock of IPL	0	(40.0)
Net change in commercial paper	42.9	0
Changes in cash overdrafts	20.0	7.3
Other	0	0.1
Net cash flows from (used for) financing activities	41.9	(187.4)
Net increase (decrease) in cash and cash equivalents	3.2	(5.5)
Cash and cash equivalents at beginning of period	2.1	5.7
Cash and cash equivalents at end of period	5.3	0.2
Supplemental cash flows information:		
Interest, net of capitalized interest	58.5	58.3
Income taxes, net of refunds	(11.3)	15.0
Significant noncash investing and financing activities:		
Accrued capital expenditures	69.2	11.3

WPL [Member]		
Cash flows from operating activities:		
Net income	124.7	120.8
Adjustments to reconcile net income (loss) to net cash flows from operating activities:		
Depreciation and amortization	104.8	104.5
Other amortizations	32.7	31.8
Deferred tax expense (benefit) and investment tax credits	89.3	77.3
Equity income from unconsolidated investments, net	(31.2)	(28.9)
Distributions from equity method investments	25.7	24.4
Other	(8.9)	6.9
Other changes in assets and liabilities:		
Accounts receivable	9.9	27.5
Income tax refunds receivable	(22.3)	25.1
Regulatory assets	(15.8)	10.9
Regulatory liabilities	32.5	13.4
Pension and other benefit obligations	(0.2)	(15.5)
Other	(3.9)	(21.8)
Net cash flows from operating activities	339.6	381.3
Cash flows used for investing activities:		
Utility construction and acquisition expenditures	(218.1)	(247.9)
Other	5.6	5.5
Net cash flows used for investing activities	(212.5)	(242.4)
Cash flows from (used for) financing activities:		
Common stock dividends	(84.1)	(83.3)
Preferred dividends paid by subsidiaries	(2.5)	(2.5)
Capital contributions from parent	0	25.0
Net change in commercial paper	(25.7)	(47.4)
Other	(1.3)	(7.3)
Net cash flows from (used for) financing activities	(113.6)	(115.5)
Net increase (decrease) in cash and cash equivalents	13.5	23.4
Cash and cash equivalents at beginning of period	2.7	0.1
Cash and cash equivalents at end of period	16.2	23.5
Supplemental cash flows information:		
Interest, net of capitalized interest	63.1	63.4
Income taxes, net of refunds	7.9	(37.1)
Significant noncash investing and financing activities:		
Accrued capital expenditures	45.0	15.1
Deferred income tax assets [Member]		
Other changes in assets and liabilities:		
Deferred income taxes	(67.2)	(0.6)
Deferred income tax assets [Member] | IPL [Member]		
Other changes in assets and liabilities:		
Deferred income taxes	(22.4)	3.1

Deferred income tax assets [Member] | WPL [Member]		
Other changes in assets and liabilities:		
Deferred income taxes	(44.3)	(1.3)
Deferred income tax liabilities [Member]		
Other changes in assets and liabilities:		
Deferred income taxes	157.7	97.4
Deferred income tax liabilities [Member] | IPL [Member]		
Other changes in assets and liabilities:		
Deferred income taxes	111.3	91.5
Deferred income tax liabilities [Member] | WPL [Member]		
Other changes in assets and liabilities:		
Deferred income taxes	$ 46.6	$ 6.2

Related Parties (Narrative) (Details) (USD $) In Millions, unless otherwise specified			9 Months Ended			3 Months Ended
	Sep. 30, 2012 WPL Owed ATC [Member]	Dec. 31, 2011 WPL Owed ATC [Member]	Sep. 30, 2012 IPL [Member]	Sep. 30, 2011 IPL [Member]	Dec. 31, 2011 IPL [Member]	Jun. 30, 2011 IPL [Member] Franklin County Wind Project [Member]
Related Party Transaction [Line Items]						
Net amounts owed	$ 6	$ 6	$ 80		$ 82	
Proceeds from sale of wind project assets to affiliate			$ 0	$ 115.3		$ 115.3

Benefit Plans

Benefit Plans

9 Months Ended
Sep. 30, 2012

BENEFIT PLANS

(a) Pension and Other Postretirement Benefits Plans -

Net Periodic Benefit Costs (Credits) - The components of net periodic benefit costs (credits) for Alliant Energy's, IPL's and WPL's sponsored defined benefit pension and other postretirement benefits plans, and defined benefit pension plans amounts directly assigned to IPL and WPL, for the three and nine months ended September 30 are included in the tables below (in millions). In the "IPL" and "WPL" tables below, the qualified defined benefit pension plans costs represent only those respective costs for IPL's and WPL's bargaining unit employees covered under the plans that are sponsored by IPL and WPL, respectively. Also in the "IPL" and "WPL" tables below, the other postretirement benefits plans costs (credits) represent costs (credits) for all IPL and WPL employees, respectively. The "Directly assigned defined benefit pension plans" tables below include amounts directly assigned to each of IPL and WPL related to IPL's and WPL's current and former non-bargaining employees who are participants in Alliant Energy and Corporate Services sponsored qualified and non-qualified defined benefit pension plans.

	Defined Benefit Pension Plans				Other Postretirement Benefits Plans			
	Three Months		Nine Months		Three Months		Nine Months	
Alliant Energy	**2012**	2011	**2012**	2011	**2012**	2011	**2012**	2011
Service cost	**$3.3**	$2.9	**$10.0**	$8.6	**$1.7**	$1.6	**$5.2**	$5.4
Interest cost	**13.0**	13.0	**38.9**	39.0	**2.6**	2.8	**7.7**	9.5
Expected return on plan assets	**(17.2)**	(15.9)	**(51.6)**	(47.8)	**(1.9)**	(2.0)	**(5.7)**	(5.9)
Amortization of:								
Prior service cost (credit)	**0.1**	0.2	**0.2**	0.6	**(3.0)**	(3.4)	**(9.0)**	(6.6)
Actuarial loss	**8.3**	5.2	**24.9**	15.7	**1.6**	1.2	**4.7**	4.0
Additional benefit costs (a)	**—**	1.3	**—**	10.2	**—**	—	**—**	—
Settlement loss	**—**	1.1	**—**	1.1	**—**	—	**—**	—
	$7.5	$7.8	**$22.4**	$27.4	**$1.0**	$0.2	**$2.9**	$6.4

	Qualified Defined Benefit Pension Plans				Other Postretirement Benefits Plans			
	Three Months		Nine Months		Three Months		Nine Months	
IPL	**2012**	2011	**2012**	2011	**2012**	2011	**2012**	2011
Service cost	**$1.8**	$1.5	**$5.6**	$4.6	**$0.7**	$0.6	**$2.2**	$2.0
Interest cost	**4.3**	4.2	**12.8**	12.5	**1.1**	1.3	**3.3**	4.3
Expected return on plan assets	**(5.8)**	(5.0)	**(17.3)**	(15.0)	**(1.3)**	(1.4)	**(3.9)**	(4.0)
Amortization of:								
Prior service cost (credit)	**0.1**	0.2	**0.3**	0.4	**(1.5)**	(1.8)	**(4.7)**	(3.3)
Actuarial loss	**2.6**	1.4	**7.7**	4.3	**0.9**	0.7	**2.7**	2.2
	$3.0	$2.3	**$9.1**	$6.8	**($0.1)**	($0.6)	**($0.4)**	$1.2

	Qualified Defined Benefit Pension Plan				Other Postretirement Benefits Plans			
	Three Months		Nine Months		Three Months		Nine Months	
WPL	**2012**	2011	**2012**	2011	**2012**	2011	**2012**	2011
Service cost	**$1.3**	$1.1	**$3.9**	$3.4	**$0.7**	$0.7	**$2.1**	$2.2
Interest cost	**4.1**	4.1	**12.3**	12.1	**1.0**	1.1	**3.1**	3.7

Expected return on plan assets	**(5.6)**	(5.0)	**(16.8)**	(15.0)	**(0.3)**	(0.3)	**(1.0)**	(1.0)
Amortization of:								
Prior service cost (credit)	**0.2**	0.1	**0.4**	0.4	**(1.0)**	(1.1)	**(2.9)**	(2.2)
Actuarial loss	**3.0**	1.8	**9.1**	5.3	**0.6**	0.5	**1.7**	1.6
	$3.0	$2.1	**$8.9**	$6.2	**$1.0**	$0.9	**$3.0**	$4.3

Directly assigned defined benefit pension plans	IPL				WPL			
	Three Months		Nine Months		Three Months		Nine Months	
	2012	2011	**2012**	2011	**2012**	2011	**2012**	2011
Interest cost	**$1.8**	$1.9	**$5.3**	$5.6	**$1.3**	$1.4	**$3.9**	$4.1
Expected return on plan assets	**(2.4)**	(2.4)	**(7.2)**	(7.3)	**(1.9)**	(1.9)	**(5.5)**	(5.5)
Amortization of:								
Prior service credit	**(0.1)**	(0.1)	**(0.2)**	(0.2)	**—**	—	**(0.1)**	(0.1)
Actuarial loss	**1.0**	0.7	**2.9**	2.2	**0.9**	0.8	**2.7**	2.2
Additional benefit costs (a)	**—**	0.6	**—**	2.8	**—**	0.1	**—**	0.7
	$0.3	$0.7	**$0.8**	$3.1	**$0.3**	$0.4	**$1.0**	$1.4

(a) Alliant Energy reached an agreement with the IRS, which resulted in a favorable determination letter for the Cash Balance Plan during the first quarter of 2011. The agreement with the IRS required Alliant Energy to amend the Cash Balance Plan, which was completed in the second quarter of 2011, resulting in aggregate additional benefits of $10.2 million paid by Alliant Energy to certain former participants in the Cash Balance Plan in the second half of 2011. Alliant Energy recognized $1.3 million and $10.2 million of additional benefits costs during the three and nine months ended September 30, 2011, respectively, related to these benefits. IPL recognized $0.8 million ($0.6 million directly assigned and $0.2 million allocated by Corporate Services) and $6.3 million ($2.8 million directly assigned and $3.5 million allocated by Corporate Services) of additional benefits costs during the three and nine months ended September 30, 2011, respectively, related to these benefits. WPL recognized $0.4 million ($0.1 million directly assigned and $0.3 million allocated by Corporate Services) and $3.4 million ($0.7 million directly assigned and $2.7 million allocated by Corporate Services) of additional benefits costs during the three and nine months ended September 30, 2011, respectively, related to these benefits. Refer to Note 11(c) for additional information regarding the Cash Balance Plan.

Corporate Services provides services to IPL and WPL and, as a result, IPL and WPL are allocated pension and other postretirement benefits costs (credits) associated with Corporate Services employees. The following table includes the allocated qualified and non-qualified pension and other postretirement benefits costs (credits) associated with Corporate Services employees providing services to IPL and WPL for the three and nine months ended September 30 (in millions):

	Pension Benefits Costs (a)				Other Postretirement Benefits Costs			
	Three Months		Nine Months		Three Months		Nine Months	
	2012	2011	**2012**	2011	**2012**	2011	**2012**	2011
IPL	**$0.4**	$1.3	**$1.4**	$5.4	**$—**	$—	**$0.1**	$0.4
WPL	**0.4**	0.9	**1.0**	3.9	**0.1**	(0.1)	**0.1**	0.2

(a) For the three and nine months ended September 30, 2011, additional qualified pension benefits costs resulting from the amendment to the Cash Balance Plan in the second quarter of 2011 allocated to IPL were $0.2 million and $3.5 million, and to WPL were $0.3 million and $2.7 million, respectively.

Estimated Future and Actual Employer Contributions - Estimated and actual funding for the qualified defined benefit pension, non-qualified defined benefit pension and other postretirement benefits plans, and the directly assigned qualified and non-qualified defined benefit pension plans amounts for 2012 are as follows (in millions):

	Estimated for Calendar Year 2012			Actual Through September 30, 2012		
	Alliant Energy	IPL	WPL	Alliant Energy	IPL	WPL
Qualified defined benefit pension plans	$—	$—	$—	$—	$—	$—
Non-qualified defined benefit pension plans (a)	16.3	N/A	N/A	3.1	N/A	N/A
Directly assigned defined benefit pension plans (b)	N/A	0.8	0.2	N/A	0.7	0.1
Other postretirement benefits plans	4.4	2.2	2.0	4.4	2.2	2.0

(a) Alliant Energy sponsors several non-qualified defined benefit pension plans that cover certain current and former key employees of IPL and WPL. Alliant Energy allocates pension costs to IPL and WPL for these plans. Estimated amounts for calendar year 2012 include amounts paid to a retired executive in the fourth quarter of 2012, which are expected to result in a settlement loss of $5 million in the fourth quarter of 2012.
(b) Amounts directly assigned to IPL and WPL for non-bargaining employees who are participants in Alliant Energy and Corporate Services sponsored qualified and non-qualified defined benefit pension plans.

Cash Balance Plan - Refer to Note 11(c) for discussion of a class-action lawsuit filed against the Cash Balance Plan in 2008, and an agreement Alliant Energy reached with the IRS, which resulted in a favorable determination letter for the Cash Balance Plan in 2011.

401(k) Savings Plans - A significant number of Alliant Energy, IPL and WPL employees participate in defined contribution retirement plans (401(k) savings plans). For the three and nine months ended September 30, costs related to the 401(k) savings plans, which are partially based on the participants' level of contribution, were as follows (in millions):

	Alliant Energy				IPL (a)				WPL (a)			
	Three Months		Nine Months		Three Months		Nine Months		Three Months		Nine Months	
	2012	2011	**2012**	2011	**2012**	2011	**2012**	2011	**2012**	2011	**2012**	2011
401(k) costs	**$4.4**	$4.4	**$14.1**	$14.3	**$2.4**	$2.2	**$7.4**	$7.1	**$2.0**	$2.0	**$6.2**	$6.6

(a) IPL's and WPL's amounts include allocated costs associated with Corporate Services employees.

(b) Equity Incentive Plans - A summary of compensation expense and the related income tax benefits recognized for share-based compensation awards for the three and nine months ended September 30 was as follows (in millions):

	Alliant Energy				IPL				WPL			
	Three Months		Nine Months		Three Months		Nine Months		Three Months		Nine Months	
	2012	2011	**2012**	2011	**2012**	2011	**2012**	2011	**2012**	2011	**2012**	2011
Compensation expense	**$0.1**	$0.1	**$3.8**	$4.9	**$0.1**	$0.1	**$2.0**	$2.7	**$0.1**	$0.1	**$1.7**	$2.0
Income tax benefits	**—**	0.1	**1.5**	2.0	**—**	0.1	**0.8**	1.1	**0.1**	—	**0.7**	0.8

As of September 30, 2012, total unrecognized compensation cost related to share-based compensation awards was $9.8 million, which is expected to be recognized over a weighted average period of between one and two years. Share-based compensation expense is recognized on a straight-line basis over the requisite service periods and is primarily recorded in “Utility - Other operation and maintenance” in the Condensed Consolidated Statements of Income.

In the first quarter of 2012, Alliant Energy granted performance shares, performance units, performance-contingent restricted stock and performance contingent cash awards to certain key employees. Payouts of nonvested awards issued in 2012 are prorated at retirement, death or disability based on time worked during the first year of the performance period and achievement of the performance criteria. Upon achievement of the performance criteria, payouts of these awards to participants who terminate employment after the first year of the performance period due to retirement, death or disability are not prorated. Participants’ nonvested awards issued in 2012 are forfeited if the participant voluntarily leaves Alliant Energy or is terminated for cause.

Performance Shares and Units - Alliant Energy assumes it will make future payouts of its performance shares and units in cash; therefore, performance shares and units are accounted for as liability awards.

Performance Shares - A summary of the performance shares activity for the nine months ended September 30 was as follows:

	2012	2011
	Shares (a)	Shares (a)
Nonvested shares, January 1	**236,979**	234,518
Granted	**45,612**	64,217
Vested (b)	**(111,980)**	(57,838)
Forfeited	**(25,334)**	(3,918)
Nonvested shares, September 30	**145,277**	236,979

(a) Share amounts represent the target number of performance shares. Each performance share’s value is based on the price of one share of Alliant Energy’s common stock at the end of the performance period. The actual number of shares that will be paid out upon vesting is dependent upon actual performance and may range from zero to 200% of the target number of shares.
(b) In the first quarter of 2012, 111,980 performance shares granted in 2009 vested at 162.5% of the target, resulting in payouts valued at $8.0 million, which consisted of a combination of cash and common stock (6,399 shares). In the first quarter of 2011, 57,838 performance shares granted in 2008 vested at 75% of the target, resulting in payouts valued at $1.6 million, which consisted of a combination of cash and common stock (1,387 shares).

Performance Units - A summary of the performance unit activity for the nine months ended September 30 was as follows:

	2012	2011
	Units (a)	Units (a)
Nonvested units, January 1	**42,996**	23,128
Granted	**24,686**	23,975
Forfeited	**(878)**	(4,107)
Nonvested units, September 30	**66,804**	42,996

(a) Unit amounts represent the target number of performance units. Each performance unit’s value is based on the average price of one share of Alliant Energy’s common stock on the grant date of the award. The actual payout for performance units is dependent upon actual performance and may range from zero to 200% of the target number of units.

Fair Value of Awards - Information related to fair values of nonvested performance shares and units at September 30, 2012 by year of grant, were as follows:

	Performance Shares			Performance Units		
	2012 Grant	2011 Grant	2010 Grant	2012 Grant	2011 Grant	2010 Grant
Nonvested awards	45,612	45,235	54,430	24,686	21,693	20,425
Alliant Energy common stock closing price on September 30, 2012	$43.39	$43.39	$43.39			
Alliant Energy common stock average price on grant date				$43.05	$38.75	$32.56
Estimated payout percentage based on performance criteria	78%	91%	162%	78%	91%	162%
Fair values of each nonvested award	$33.84	$39.48	$70.29	$33.58	$35.26	$52.74

At September 30, 2012, fair values of nonvested performance shares and units were calculated using a Monte Carlo simulation to determine the anticipated total shareowner returns of Alliant Energy and its investor-owned utility peer groups. Expected volatility was based on historical volatilities using daily stock prices over the past three years. Expected dividend yields were calculated based on the most recent quarterly dividend rates announced prior to the measurement date and stock prices at the measurement date. The risk-free interest rate was based on the three-year U.S. Treasury rate in effect as of the measurement date.

Restricted Stock - Restricted stock consists of time-based and performance-contingent restricted stock.

Time-based restricted stock - A summary of the time-based restricted stock activity for the nine months ended September 30 was as follows:

	2012		2011	
	Shares	**Weighted Average Fair Value**	Shares	Weighted Average Fair Value
Nonvested shares, January 1	**35,800**	**$30.87**	70,033	$32.27
Granted during first quarter	**—**	**—**	5,000	39.86
Vested	**(32,466)**	**29.95**	(38,633)	34.60
Forfeited	**—**	**—**	(600)	29.41
Nonvested shares, September 30	**3,334**	**39.86**	35,800	30.87

Performance-contingent restricted stock - A summary of the performance-contingent restricted stock activity for the nine months ended September 30 was as follows:

	2012		2011	
	Shares	**Weighted Average Fair Value**	Shares	Weighted Average Fair Value
Nonvested shares, January 1	**301,738**	**$32.60**	296,190	$32.32
Granted during first quarter	**45,612**	**43.05**	64,217	38.75
Vested	**(65,172)**	**32.56**	(53,274)	37.93
Forfeited	**(70,527)**	**39.93**	(5,395)	38.00
Nonvested shares, September 30	**211,651**	**32.42**	301,738	32.60

Non-qualified Stock Options - A summary of the stock option activity for the nine months ended September 30 was as follows:

	2012		2011	
	Shares	**Weighted Average Exercise Price**	Shares	Weighted Average Exercise Price
Outstanding, January 1	**63,889**	**$24.21**	163,680	$24.51
Exercised	**(38,711)**	**24.41**	(62,481)	27.10
Outstanding and exercisable, September 30	**25,178**	**23.89**	101,199	22.92

The weighted average remaining contractual term for options outstanding and exercisable at September 30, 2012 was between one and two years. The aggregate intrinsic value of options outstanding and exercisable at September 30, 2012 was $0.5 million.

Other information related to stock option activity for the three and nine months ended September 30 was as follows (in millions):

	Three Months		Nine Months	
	2012	2011	**2012**	2011
Cash received from stock options exercised	**$0.2**	$0.1	**$0.9**	$1.7
Aggregate intrinsic value of stock options exercised	**0.3**	—	**0.8**	0.8
Income tax benefit from the exercise of stock options	**0.1**	—	**0.3**	0.3

Performance Contingent Cash Awards - A summary of the performance contingent cash awards activity for the nine months ended September 30 was as follows:

	2012	2011
	Awards	Awards
Nonvested awards, January 1	**46,676**	23,428
Granted	**36,936**	23,975
Vested (a)	**(21,605)**	—
Forfeited	**(1,533)**	(727)
Nonvested awards, September 30	**60,474**	46,676

(a) In the first quarter of 2012, 21,605 performance contingent cash awards granted in 2010 vested, resulting in cash payouts valued at $0.9 million.

IPL [Member]

Benefit Plans

BENEFIT PLANS

(a) Pension and Other Postretirement Benefits Plans -

Net Periodic Benefit Costs (Credits) - The components of net periodic benefit costs (credits) for Alliant Energy's, IPL's and WPL's sponsored defined benefit pension and other postretirement benefits plans, and defined benefit pension plans amounts directly assigned to IPL and WPL, for the three and nine months ended September 30 are included in the tables below (in millions). In the "IPL" and "WPL" tables below, the qualified defined benefit pension plans costs represent only those respective costs for IPL's and WPL's bargaining unit employees covered under the plans that are sponsored by IPL and WPL, respectively. Also in the "IPL" and "WPL" tables below, the other postretirement benefits plans costs (credits) represent costs (credits) for all IPL and WPL employees, respectively. The "Directly assigned defined benefit pension plans" tables below include amounts directly assigned to each of IPL and WPL related to IPL's and WPL's current and former non-bargaining employees who are participants in Alliant Energy and Corporate Services sponsored qualified and non-qualified defined benefit pension plans.

	Defined Benefit Pension Plans				Other Postretirement Benefits Plans			
	Three Months		Nine Months		Three Months		Nine Months	
Alliant Energy	**2012**	2011	**2012**	2011	**2012**	2011	**2012**	2011
Service cost	**$3.3**	$2.9	**$10.0**	$8.6	**$1.7**	$1.6	**$5.2**	$5.4
Interest cost	**13.0**	13.0	**38.9**	39.0	**2.6**	2.8	**7.7**	9.5
Expected return on plan assets	**(17.2)**	(15.9)	**(51.6)**	(47.8)	**(1.9)**	(2.0)	**(5.7)**	(5.9)
Amortization of:								
Prior service cost (credit)	**0.1**	0.2	**0.2**	0.6	**(3.0)**	(3.4)	**(9.0)**	(6.6)
Actuarial loss	**8.3**	5.2	**24.9**	15.7	**1.6**	1.2	**4.7**	4.0
Additional benefit costs (a)	**—**	1.3	**—**	10.2	**—**	—	**—**	—
Settlement loss	**—**	1.1	**—**	1.1	**—**	—	**—**	—
	$7.5	$7.8	**$22.4**	$27.4	**$1.0**	$0.2	**$2.9**	$6.4

	Qualified Defined Benefit Pension Plans				Other Postretirement Benefits Plans			
	Three Months		Nine Months		Three Months		Nine Months	
IPL	**2012**	2011	**2012**	2011	**2012**	2011	**2012**	2011
Service cost	**$1.8**	$1.5	**$5.6**	$4.6	**$0.7**	$0.6	**$2.2**	$2.0
Interest cost	**4.3**	4.2	**12.8**	12.5	**1.1**	1.3	**3.3**	4.3
Expected return on plan assets	**(5.8)**	(5.0)	**(17.3)**	(15.0)	**(1.3)**	(1.4)	**(3.9)**	(4.0)
Amortization of:								
Prior service cost (credit)	**0.1**	0.2	**0.3**	0.4	**(1.5)**	(1.8)	**(4.7)**	(3.3)
Actuarial loss	**2.6**	1.4	**7.7**	4.3	**0.9**	0.7	**2.7**	2.2
	$3.0	$2.3	**$9.1**	$6.8	**($0.1)**	($0.6)	**($0.4)**	$1.2

	Qualified Defined Benefit Pension Plan				Other Postretirement Benefits Plans			
	Three Months		Nine Months		Three Months		Nine Months	
WPL	**2012**	2011	**2012**	2011	**2012**	2011	**2012**	2011
Service cost	**$1.3**	$1.1	**$3.9**	$3.4	**$0.7**	$0.7	**$2.1**	$2.2
Interest cost	**4.1**	4.1	**12.3**	12.1	**1.0**	1.1	**3.1**	3.7

Expected return on plan assets	**(5.6)**	(5.0)	**(16.8)**	(15.0)	**(0.3)**	(0.3)	**(1.0)**	(1.0)
Amortization of:								
Prior service cost (credit)	**0.2**	0.1	**0.4**	0.4	**(1.0)**	(1.1)	**(2.9)**	(2.2)
Actuarial loss	**3.0**	1.8	**9.1**	5.3	**0.6**	0.5	**1.7**	1.6
	$3.0	$2.1	**$8.9**	$6.2	**$1.0**	$0.9	**$3.0**	$4.3

Directly assigned defined benefit pension plans	IPL				WPL			
	Three Months		Nine Months		Three Months		Nine Months	
	2012	2011	**2012**	2011	**2012**	2011	**2012**	2011
Interest cost	**$1.8**	$1.9	**$5.3**	$5.6	**$1.3**	$1.4	**$3.9**	$4.1
Expected return on plan assets	**(2.4)**	(2.4)	**(7.2)**	(7.3)	**(1.9)**	(1.9)	**(5.5)**	(5.5)
Amortization of:								
Prior service credit	**(0.1)**	(0.1)	**(0.2)**	(0.2)	**—**	—	**(0.1)**	(0.1)
Actuarial loss	**1.0**	0.7	**2.9**	2.2	**0.9**	0.8	**2.7**	2.2
Additional benefit costs (a)	**—**	0.6	**—**	2.8	**—**	0.1	**—**	0.7
	$0.3	$0.7	**$0.8**	$3.1	**$0.3**	$0.4	**$1.0**	$1.4

(a) Alliant Energy reached an agreement with the IRS, which resulted in a favorable determination letter for the Cash Balance Plan during the first quarter of 2011. The agreement with the IRS required Alliant Energy to amend the Cash Balance Plan, which was completed in the second quarter of 2011, resulting in aggregate additional benefits of $10.2 million paid by Alliant Energy to certain former participants in the Cash Balance Plan in the second half of 2011. Alliant Energy recognized $1.3 million and $10.2 million of additional benefits costs during the three and nine months ended September 30, 2011, respectively, related to these benefits. IPL recognized $0.8 million ($0.6 million directly assigned and $0.2 million allocated by Corporate Services) and $6.3 million ($2.8 million directly assigned and $3.5 million allocated by Corporate Services) of additional benefits costs during the three and nine months ended September 30, 2011, respectively, related to these benefits. WPL recognized $0.4 million ($0.1 million directly assigned and $0.3 million allocated by Corporate Services) and $3.4 million ($0.7 million directly assigned and $2.7 million allocated by Corporate Services) of additional benefits costs during the three and nine months ended September 30, 2011, respectively, related to these benefits. Refer to Note 11(c) for additional information regarding the Cash Balance Plan.

Corporate Services provides services to IPL and WPL and, as a result, IPL and WPL are allocated pension and other postretirement benefits costs (credits) associated with Corporate Services employees. The following table includes the allocated qualified and non-qualified pension and other postretirement benefits costs (credits) associated with Corporate Services employees providing services to IPL and WPL for the three and nine months ended September 30 (in millions):

	Pension Benefits Costs (a)				Other Postretirement Benefits Costs			
	Three Months		Nine Months		Three Months		Nine Months	
	2012	2011	**2012**	2011	**2012**	2011	**2012**	2011
IPL	**$0.4**	$1.3	**$1.4**	$5.4	**$—**	$—	**$0.1**	$0.4
WPL	**0.4**	0.9	**1.0**	3.9	**0.1**	(0.1)	**0.1**	0.2

(a) For the three and nine months ended September 30, 2011, additional qualified pension benefits costs resulting from the amendment to the Cash Balance Plan in the second quarter of 2011 allocated to IPL were $0.2 million and $3.5 million, and to WPL were $0.3 million and $2.7 million, respectively.

Estimated Future and Actual Employer Contributions - Estimated and actual funding for the qualified defined benefit pension, non-qualified defined benefit pension and other postretirement benefits plans, and the directly assigned qualified and non-qualified defined benefit pension plans amounts for 2012 are as follows (in millions):

	Estimated for Calendar Year 2012			Actual Through September 30, 2012		
	Alliant Energy	IPL	WPL	Alliant Energy	IPL	WPL
Qualified defined benefit pension plans	$—	$—	$—	$—	$—	$—
Non-qualified defined benefit pension plans (a)	16.3	N/A	N/A	3.1	N/A	N/A
Directly assigned defined benefit pension plans (b)	N/A	0.8	0.2	N/A	0.7	0.1
Other postretirement benefits plans	4.4	2.2	2.0	4.4	2.2	2.0

(a) Alliant Energy sponsors several non-qualified defined benefit pension plans that cover certain current and former key employees of IPL and WPL. Alliant Energy allocates pension costs to IPL and WPL for these plans. Estimated amounts for calendar year 2012 include amounts paid to a retired executive in the fourth quarter of 2012, which are expected to result in a settlement loss of $5 million in the fourth quarter of 2012.

(b) Amounts directly assigned to IPL and WPL for non-bargaining employees who are participants in Alliant Energy and Corporate Services sponsored qualified and non-qualified defined benefit pension plans.

Cash Balance Plan - Refer to Note 11(c) for discussion of a class-action lawsuit filed against the Cash Balance Plan in 2008, and an agreement Alliant Energy reached with the IRS, which resulted in a favorable determination letter for the Cash Balance Plan in 2011.

401(k) Savings Plans - A significant number of Alliant Energy, IPL and WPL employees participate in defined contribution retirement plans (401(k) savings plans). For the three and nine months ended September 30, costs related to the 401(k) savings plans, which are partially based on the participants' level of contribution, were as follows (in millions):

	Alliant Energy				IPL (a)				WPL (a)			
	Three Months		Nine Months		Three Months		Nine Months		Three Months		Nine Months	
	2012	2011	**2012**	2011	**2012**	2011	**2012**	2011	**2012**	2011	**2012**	2011
401(k) costs	**$4.4**	$4.4	**$14.1**	$14.3	**$2.4**	$2.2	**$7.4**	$7.1	**$2.0**	$2.0	**$6.2**	$6.6

(a) IPL's and WPL's amounts include allocated costs associated with Corporate Services employees.

(b) Equity Incentive Plans - A summary of compensation expense and the related income tax benefits recognized for share-based compensation awards for the three and nine months ended September 30 was as follows (in millions):

	Alliant Energy				IPL				WPL			
	Three Months		Nine Months		Three Months		Nine Months		Three Months		Nine Months	
	2012	2011	**2012**	2011	**2012**	2011	**2012**	2011	**2012**	2011	**2012**	2011
Compensation expense	**$0.1**	$0.1	**$3.8**	$4.9	**$0.1**	$0.1	**$2.0**	$2.7	**$0.1**	$0.1	**$1.7**	$2.0
Income tax benefits	**—**	0.1	**1.5**	2.0	**—**	0.1	**0.8**	1.1	**0.1**	—	**0.7**	0.8

As of September 30, 2012, total unrecognized compensation cost related to share-based compensation awards was $9.8 million, which is expected to be recognized over a weighted average period of between one and two years. Share-based compensation expense is recognized on a straight-line basis over the requisite service periods and is primarily recorded in “Utility - Other operation and maintenance” in the Condensed Consolidated Statements of Income.

In the first quarter of 2012, Alliant Energy granted performance shares, performance units, performance-contingent restricted stock and performance contingent cash awards to certain key employees. Payouts of nonvested awards issued in 2012 are prorated at retirement, death or disability based on time worked during the first year of the performance period and achievement of the performance criteria. Upon achievement of the performance criteria, payouts of these awards to participants who terminate employment after the first year of the performance period due to retirement, death or disability are not prorated. Participants’ nonvested awards issued in 2012 are forfeited if the participant voluntarily leaves Alliant Energy or is terminated for cause.

Performance Shares and Units - Alliant Energy assumes it will make future payouts of its performance shares and units in cash; therefore, performance shares and units are accounted for as liability awards.

Performance Shares - A summary of the performance shares activity for the nine months ended September 30 was as follows:

	2012	2011
	Shares (a)	Shares (a)
Nonvested shares, January 1	**236,979**	234,518
Granted	**45,612**	64,217
Vested (b)	**(111,980)**	(57,838)
Forfeited	**(25,334)**	(3,918)
Nonvested shares, September 30	**145,277**	236,979

(a) Share amounts represent the target number of performance shares. Each performance share’s value is based on the price of one share of Alliant Energy’s common stock at the end of the performance period. The actual number of shares that will be paid out upon vesting is dependent upon actual performance and may range from zero to 200% of the target number of shares.

(b) In the first quarter of 2012, 111,980 performance shares granted in 2009 vested at 162.5% of the target, resulting in payouts valued at $8.0 million, which consisted of a combination of cash and common stock (6,399 shares). In the first quarter of 2011, 57,838 performance shares granted in 2008 vested at 75% of the target, resulting in payouts valued at $1.6 million, which consisted of a combination of cash and common stock (1,387 shares).

Performance Units - A summary of the performance unit activity for the nine months ended September 30 was as follows:

	2012	2011
	Units (a)	Units (a)
Nonvested units, January 1	**42,996**	23,128
Granted	**24,686**	23,975
Forfeited	**(878)**	(4,107)
Nonvested units, September 30	**66,804**	42,996

(a) Unit amounts represent the target number of performance units. Each performance unit’s value is based on the average price of one share of Alliant Energy’s common stock on the grant date of the award. The actual payout for performance units is dependent upon actual performance and may range from zero to 200% of the target number of units.

Fair Value of Awards - Information related to fair values of nonvested performance shares and units at September 30, 2012 by year of grant, were as follows:

	Performance Shares			Performance Units		
	2012 Grant	2011 Grant	2010 Grant	2012 Grant	2011 Grant	2010 Grant
Nonvested awards	45,612	45,235	54,430	24,686	21,693	20,425
Alliant Energy common stock closing price on September 30, 2012	$43.39	$43.39	$43.39			
Alliant Energy common stock average price on grant date				$43.05	$38.75	$32.56
Estimated payout percentage based on performance criteria	78%	91%	162%	78%	91%	162%
Fair values of each nonvested award	$33.84	$39.48	$70.29	$33.58	$35.26	$52.74

At September 30, 2012, fair values of nonvested performance shares and units were calculated using a Monte Carlo simulation to determine the anticipated total shareowner returns of Alliant Energy and its investor-owned utility peer groups. Expected volatility was based on historical volatilities using daily stock prices over the past three years. Expected dividend yields were calculated based on the most recent quarterly dividend rates announced prior to the measurement date and stock prices at the measurement date. The risk-free interest rate was based on the three-year U.S. Treasury rate in effect as of the measurement date.

Restricted Stock - Restricted stock consists of time-based and performance-contingent restricted stock.

Time-based restricted stock - A summary of the time-based restricted stock activity for the nine months ended September 30 was as follows:

	2012		2011	
	Shares	**Weighted Average Fair Value**	Shares	Weighted Average Fair Value
Nonvested shares, January 1	**35,800**	**$30.87**	70,033	$32.27
Granted during first quarter	**—**	**—**	5,000	39.86
Vested	**(32,466)**	**29.95**	(38,633)	34.60
Forfeited	**—**	**—**	(600)	29.41
Nonvested shares, September 30	**3,334**	**39.86**	35,800	30.87

Performance-contingent restricted stock - A summary of the performance-contingent restricted stock activity for the nine months ended September 30 was as follows:

	2012		2011	
	Shares	**Weighted Average Fair Value**	Shares	Weighted Average Fair Value
Nonvested shares, January 1	**301,738**	**$32.60**	296,190	$32.32
Granted during first quarter	**45,612**	**43.05**	64,217	38.75
Vested	**(65,172)**	**32.56**	(53,274)	37.93
Forfeited	**(70,527)**	**39.93**	(5,395)	38.00
Nonvested shares, September 30	**211,651**	**32.42**	301,738	32.60

Non-qualified Stock Options - A summary of the stock option activity for the nine months ended September 30 was as follows:

	2012		2011	
	Shares	**Weighted Average Exercise Price**	Shares	Weighted Average Exercise Price
Outstanding, January 1	**63,889**	**$24.21**	163,680	$24.51
Exercised	**(38,711)**	**24.41**	(62,481)	27.10
Outstanding and exercisable, September 30	**25,178**	**23.89**	101,199	22.92

The weighted average remaining contractual term for options outstanding and exercisable at September 30, 2012 was between one and two years. The aggregate intrinsic value of options outstanding and exercisable at September 30, 2012 was $0.5 million.

Other information related to stock option activity for the three and nine months ended September 30 was as follows (in millions):

	Three Months		Nine Months	
	2012	2011	**2012**	2011
Cash received from stock options exercised	**$0.2**	$0.1	**$0.9**	$1.7
Aggregate intrinsic value of stock options exercised	**0.3**	—	**0.8**	0.8
Income tax benefit from the exercise of stock options	**0.1**	—	**0.3**	0.3

Performance Contingent Cash Awards - A summary of the performance contingent cash awards activity for the nine months ended September 30 was as follows:

	2012	2011
	Awards	Awards
Nonvested awards, January 1	**46,676**	23,428
Granted	**36,936**	23,975
Vested (a)	**(21,605)**	—
Forfeited	**(1,533)**	(727)
Nonvested awards, September 30	**60,474**	46,676

(a) In the first quarter of 2012, 21,605 performance contingent cash awards granted in 2010 vested, resulting in cash payouts valued at $0.9 million.

WPL [Member]

Benefit Plans

BENEFIT PLANS

(a) Pension and Other Postretirement Benefits Plans -

Net Periodic Benefit Costs (Credits) - The components of net periodic benefit costs (credits) for Alliant Energy's, IPL's and WPL's sponsored defined benefit pension and other postretirement benefits plans, and defined benefit pension plans amounts directly assigned to IPL and WPL, for the three and nine months ended September 30 are included in the tables below (in millions). In the "IPL" and "WPL" tables below, the qualified defined benefit pension plans costs represent only those respective costs for IPL's and WPL's bargaining unit employees covered under the plans that are sponsored by IPL and WPL, respectively. Also in the "IPL" and "WPL" tables below, the other postretirement benefits plans costs (credits) represent costs (credits) for all IPL and WPL employees, respectively. The "Directly assigned defined benefit pension plans" tables below include amounts directly assigned to each of IPL and WPL related to IPL's and WPL's current and former non-bargaining employees who are participants in Alliant Energy and Corporate Services sponsored qualified and non-qualified defined benefit pension plans.

	Defined Benefit Pension Plans				Other Postretirement Benefits Plans			
	Three Months		Nine Months		Three Months		Nine Months	
Alliant Energy	**2012**	2011	**2012**	2011	**2012**	2011	**2012**	2011
Service cost	**$3.3**	$2.9	**$10.0**	$8.6	**$1.7**	$1.6	**$5.2**	$5.4
Interest cost	**13.0**	13.0	**38.9**	39.0	**2.6**	2.8	**7.7**	9.5
Expected return on plan assets	**(17.2)**	(15.9)	**(51.6)**	(47.8)	**(1.9)**	(2.0)	**(5.7)**	(5.9)
Amortization of:								
Prior service cost (credit)	**0.1**	0.2	**0.2**	0.6	**(3.0)**	(3.4)	**(9.0)**	(6.6)
Actuarial loss	**8.3**	5.2	**24.9**	15.7	**1.6**	1.2	**4.7**	4.0
Additional benefit costs (a)	**—**	1.3	**—**	10.2	**—**	—	**—**	—
Settlement loss	**—**	1.1	**—**	1.1	**—**	—	**—**	—
	$7.5	$7.8	**$22.4**	$27.4	**$1.0**	$0.2	**$2.9**	$6.4

	Qualified Defined Benefit Pension Plans				Other Postretirement Benefits Plans			
	Three Months		Nine Months		Three Months		Nine Months	
IPL	**2012**	2011	**2012**	2011	**2012**	2011	**2012**	2011
Service cost	**$1.8**	$1.5	**$5.6**	$4.6	**$0.7**	$0.6	**$2.2**	$2.0
Interest cost	**4.3**	4.2	**12.8**	12.5	**1.1**	1.3	**3.3**	4.3
Expected return on plan assets	**(5.8)**	(5.0)	**(17.3)**	(15.0)	**(1.3)**	(1.4)	**(3.9)**	(4.0)
Amortization of:								
Prior service cost (credit)	**0.1**	0.2	**0.3**	0.4	**(1.5)**	(1.8)	**(4.7)**	(3.3)
Actuarial loss	**2.6**	1.4	**7.7**	4.3	**0.9**	0.7	**2.7**	2.2
	$3.0	$2.3	**$9.1**	$6.8	**($0.1)**	($0.6)	**($0.4)**	$1.2

	Qualified Defined Benefit Pension Plan				Other Postretirement Benefits Plans			
	Three Months		Nine Months		Three Months		Nine Months	
WPL	**2012**	2011	**2012**	2011	**2012**	2011	**2012**	2011
Service cost	**$1.3**	$1.1	**$3.9**	$3.4	**$0.7**	$0.7	**$2.1**	$2.2
Interest cost	**4.1**	4.1	**12.3**	12.1	**1.0**	1.1	**3.1**	3.7

Expected return on plan assets	**(5.6)**	(5.0)	**(16.8)**	(15.0)	**(0.3)**	(0.3)	**(1.0)**	(1.0)
Amortization of:								
Prior service cost (credit)	**0.2**	0.1	**0.4**	0.4	**(1.0)**	(1.1)	**(2.9)**	(2.2)
Actuarial loss	**3.0**	1.8	**9.1**	5.3	**0.6**	0.5	**1.7**	1.6
	$3.0	$2.1	**$8.9**	$6.2	**$1.0**	$0.9	**$3.0**	$4.3

Directly assigned defined benefit pension plans	IPL				WPL			
	Three Months		Nine Months		Three Months		Nine Months	
	2012	2011	**2012**	2011	**2012**	2011	**2012**	2011
Interest cost	**$1.8**	$1.9	**$5.3**	$5.6	**$1.3**	$1.4	**$3.9**	$4.1
Expected return on plan assets	**(2.4)**	(2.4)	**(7.2)**	(7.3)	**(1.9)**	(1.9)	**(5.5)**	(5.5)
Amortization of:								
Prior service credit	**(0.1)**	(0.1)	**(0.2)**	(0.2)	**—**	—	**(0.1)**	(0.1)
Actuarial loss	**1.0**	0.7	**2.9**	2.2	**0.9**	0.8	**2.7**	2.2
Additional benefit costs (a)	**—**	0.6	**—**	2.8	**—**	0.1	**—**	0.7
	$0.3	$0.7	**$0.8**	$3.1	**$0.3**	$0.4	**$1.0**	$1.4

(a) Alliant Energy reached an agreement with the IRS, which resulted in a favorable determination letter for the Cash Balance Plan during the first quarter of 2011. The agreement with the IRS required Alliant Energy to amend the Cash Balance Plan, which was completed in the second quarter of 2011, resulting in aggregate additional benefits of $10.2 million paid by Alliant Energy to certain former participants in the Cash Balance Plan in the second half of 2011. Alliant Energy recognized $1.3 million and $10.2 million of additional benefits costs during the three and nine months ended September 30, 2011, respectively, related to these benefits. IPL recognized $0.8 million ($0.6 million directly assigned and $0.2 million allocated by Corporate Services) and $6.3 million ($2.8 million directly assigned and $3.5 million allocated by Corporate Services) of additional benefits costs during the three and nine months ended September 30, 2011, respectively, related to these benefits. WPL recognized $0.4 million ($0.1 million directly assigned and $0.3 million allocated by Corporate Services) and $3.4 million ($0.7 million directly assigned and $2.7 million allocated by Corporate Services) of additional benefits costs during the three and nine months ended September 30, 2011, respectively, related to these benefits. Refer to Note 11(c) for additional information regarding the Cash Balance Plan.

Corporate Services provides services to IPL and WPL and, as a result, IPL and WPL are allocated pension and other postretirement benefits costs (credits) associated with Corporate Services employees. The following table includes the allocated qualified and non-qualified pension and other postretirement benefits costs (credits) associated with Corporate Services employees providing services to IPL and WPL for the three and nine months ended September 30 (in millions):

	Pension Benefits Costs (a)				Other Postretirement Benefits Costs			
	Three Months		Nine Months		Three Months		Nine Months	
	2012	2011	**2012**	2011	**2012**	2011	**2012**	2011
IPL	**$0.4**	$1.3	**$1.4**	$5.4	**$—**	$—	**$0.1**	$0.4
WPL	**0.4**	0.9	**1.0**	3.9	**0.1**	(0.1)	**0.1**	0.2

(a) For the three and nine months ended September 30, 2011, additional qualified pension benefits costs resulting from the amendment to the Cash Balance Plan in the second quarter of 2011 allocated to IPL were $0.2 million and $3.5 million, and to WPL were $0.3 million and $2.7 million, respectively.

Estimated Future and Actual Employer Contributions - Estimated and actual funding for the qualified defined benefit pension, non-qualified defined benefit pension and other postretirement benefits plans, and the directly assigned qualified and non-qualified defined benefit pension plans amounts for 2012 are as follows (in millions):

	Estimated for Calendar Year 2012			Actual Through September 30, 2012		
	Alliant Energy	IPL	WPL	Alliant Energy	IPL	WPL
Qualified defined benefit pension plans	$—	$—	$—	$—	$—	$—
Non-qualified defined benefit pension plans (a)	16.3	N/A	N/A	3.1	N/A	N/A
Directly assigned defined benefit pension plans (b)	N/A	0.8	0.2	N/A	0.7	0.1
Other postretirement benefits plans	4.4	2.2	2.0	4.4	2.2	2.0

(a) Alliant Energy sponsors several non-qualified defined benefit pension plans that cover certain current and former key employees of IPL and WPL. Alliant Energy allocates pension costs to IPL and WPL for these plans. Estimated amounts for calendar year 2012 include amounts paid to a retired executive in the fourth quarter of 2012, which are expected to result in a settlement loss of $5 million in the fourth quarter of 2012.
(b) Amounts directly assigned to IPL and WPL for non-bargaining employees who are participants in Alliant Energy and Corporate Services sponsored qualified and non-qualified defined benefit pension plans.

Cash Balance Plan - Refer to Note 11(c) for discussion of a class-action lawsuit filed against the Cash Balance Plan in 2008, and an agreement Alliant Energy reached with the IRS, which resulted in a favorable determination letter for the Cash Balance Plan in 2011.

401(k) Savings Plans - A significant number of Alliant Energy, IPL and WPL employees participate in defined contribution retirement plans (401(k) savings plans). For the three and nine months ended September 30, costs related to the 401(k) savings plans, which are partially based on the participants' level of contribution, were as follows (in millions):

	Alliant Energy				IPL (a)				WPL (a)			
	Three Months		Nine Months		Three Months		Nine Months		Three Months		Nine Months	
	2012	2011	**2012**	2011	**2012**	2011	**2012**	2011	**2012**	2011	**2012**	2011
401(k) costs	**$4.4**	$4.4	**$14.1**	$14.3	**$2.4**	$2.2	**$7.4**	$7.1	**$2.0**	$2.0	**$6.2**	$6.6

(a) IPL's and WPL's amounts include allocated costs associated with Corporate Services employees.

(b) Equity Incentive Plans - A summary of compensation expense and the related income tax benefits recognized for share-based compensation awards for the three and nine months ended September 30 was as follows (in millions):

	Alliant Energy				IPL				WPL			
	Three Months		Nine Months		Three Months		Nine Months		Three Months		Nine Months	
	2012	2011	**2012**	2011	**2012**	2011	**2012**	2011	**2012**	2011	**2012**	2011
Compensation expense	**$0.1**	$0.1	**$3.8**	$4.9	**$0.1**	$0.1	**$2.0**	$2.7	**$0.1**	$0.1	**$1.7**	$2.0
Income tax benefits	**—**	0.1	**1.5**	2.0	**—**	0.1	**0.8**	1.1	**0.1**	—	**0.7**	0.8

As of September 30, 2012, total unrecognized compensation cost related to share-based compensation awards was $9.8 million, which is expected to be recognized over a weighted average period of between one and two years. Share-based compensation expense is recognized on a straight-line basis over the requisite service periods and is primarily recorded in “Utility - Other operation and maintenance” in the Condensed Consolidated Statements of Income.

In the first quarter of 2012, Alliant Energy granted performance shares, performance units, performance-contingent restricted stock and performance contingent cash awards to certain key employees. Payouts of nonvested awards issued in 2012 are prorated at retirement, death or disability based on time worked during the first year of the performance period and achievement of the performance criteria. Upon achievement of the performance criteria, payouts of these awards to participants who terminate employment after the first year of the performance period due to retirement, death or disability are not prorated. Participants’ nonvested awards issued in 2012 are forfeited if the participant voluntarily leaves Alliant Energy or is terminated for cause.

Performance Shares and Units - Alliant Energy assumes it will make future payouts of its performance shares and units in cash; therefore, performance shares and units are accounted for as liability awards.

Performance Shares - A summary of the performance shares activity for the nine months ended September 30 was as follows:

	2012	2011
	Shares (a)	Shares (a)
Nonvested shares, January 1	**236,979**	234,518
Granted	**45,612**	64,217
Vested (b)	**(111,980)**	(57,838)
Forfeited	**(25,334)**	(3,918)
Nonvested shares, September 30	**145,277**	236,979

(a) Share amounts represent the target number of performance shares. Each performance share’s value is based on the price of one share of Alliant Energy’s common stock at the end of the performance period. The actual number of shares that will be paid out upon vesting is dependent upon actual performance and may range from zero to 200% of the target number of shares.
(b) In the first quarter of 2012, 111,980 performance shares granted in 2009 vested at 162.5% of the target, resulting in payouts valued at $8.0 million, which consisted of a combination of cash and common stock (6,399 shares). In the first quarter of 2011, 57,838 performance shares granted in 2008 vested at 75% of the target, resulting in payouts valued at $1.6 million, which consisted of a combination of cash and common stock (1,387 shares).

Performance Units - A summary of the performance unit activity for the nine months ended September 30 was as follows:

	2012	2011
	Units (a)	Units (a)
Nonvested units, January 1	**42,996**	23,128
Granted	**24,686**	23,975
Forfeited	**(878)**	(4,107)
Nonvested units, September 30	**66,804**	42,996

(a) Unit amounts represent the target number of performance units. Each performance unit’s value is based on the average price of one share of Alliant Energy’s common stock on the grant date of the award. The actual payout for performance units is dependent upon actual performance and may range from zero to 200% of the target number of units.

Fair Value of Awards - Information related to fair values of nonvested performance shares and units at September 30, 2012 by year of grant, were as follows:

	Performance Shares			Performance Units		
	2012 Grant	2011 Grant	2010 Grant	2012 Grant	2011 Grant	2010 Grant
Nonvested awards	45,612	45,235	54,430	24,686	21,693	20,425
Alliant Energy common stock closing price on September 30, 2012	$43.39	$43.39	$43.39			
Alliant Energy common stock average price on grant date				$43.05	$38.75	$32.56
Estimated payout percentage based on performance criteria	78%	91%	162%	78%	91%	162%
Fair values of each nonvested award	$33.84	$39.48	$70.29	$33.58	$35.26	$52.74

At September 30, 2012, fair values of nonvested performance shares and units were calculated using a Monte Carlo simulation to determine the anticipated total shareowner returns of Alliant Energy and its investor-owned utility peer groups. Expected volatility was based on historical volatilities using daily stock prices over the past three years. Expected dividend yields were calculated based on the most recent quarterly dividend rates announced prior to the measurement date and stock prices at the measurement date. The risk-free interest rate was based on the three-year U.S. Treasury rate in effect as of the measurement date.

Restricted Stock - Restricted stock consists of time-based and performance-contingent restricted stock.

Time-based restricted stock - A summary of the time-based restricted stock activity for the nine months ended September 30 was as follows:

	2012		2011	
	Shares	**Weighted Average Fair Value**	Shares	Weighted Average Fair Value
Nonvested shares, January 1	**35,800**	**$30.87**	70,033	$32.27
Granted during first quarter	**—**	**—**	5,000	39.86
Vested	**(32,466)**	**29.95**	(38,633)	34.60
Forfeited	**—**	**—**	(600)	29.41
Nonvested shares, September 30	**3,334**	**39.86**	35,800	30.87

Performance-contingent restricted stock - A summary of the performance-contingent restricted stock activity for the nine months ended September 30 was as follows:

	2012		2011	
	Shares	**Weighted Average Fair Value**	Shares	Weighted Average Fair Value
Nonvested shares, January 1	**301,738**	**$32.60**	296,190	$32.32
Granted during first quarter	**45,612**	**43.05**	64,217	38.75
Vested	**(65,172)**	**32.56**	(53,274)	37.93
Forfeited	**(70,527)**	**39.93**	(5,395)	38.00
Nonvested shares, September 30	**211,651**	**32.42**	301,738	32.60

<u>Non-qualified Stock Options</u> - A summary of the stock option activity for the nine months ended September 30 was as follows:

	2012		2011	
	Shares	**Weighted Average Exercise Price**	Shares	Weighted Average Exercise Price
Outstanding, January 1	**63,889**	**$24.21**	163,680	$24.51
Exercised	**(38,711)**	**24.41**	(62,481)	27.10
Outstanding and exercisable, September 30	**25,178**	**23.89**	101,199	22.92

The weighted average remaining contractual term for options outstanding and exercisable at September 30, 2012 was between one and two years. The aggregate intrinsic value of options outstanding and exercisable at September 30, 2012 was $0.5 million.

Other information related to stock option activity for the three and nine months ended September 30 was as follows (in millions):

	Three Months		Nine Months	
	2012	2011	**2012**	2011
Cash received from stock options exercised	**$0.2**	$0.1	**$0.9**	$1.7
Aggregate intrinsic value of stock options exercised	**0.3**	—	**0.8**	0.8
Income tax benefit from the exercise of stock options	**0.1**	—	**0.3**	0.3

<u>Performance Contingent Cash Awards</u> - A summary of the performance contingent cash awards activity for the nine months ended September 30 was as follows:

	2012	2011
	Awards	Awards
Nonvested awards, January 1	**46,676**	23,428
Granted	**36,936**	23,975
Vested (a)	**(21,605)**	—
Forfeited	**(1,533)**	(727)
Nonvested awards, September 30	**60,474**	46,676

(a) In the first quarter of 2012, 21,605 performance contingent cash awards granted in 2010 vested, resulting in cash payouts valued at $0.9 million.

Benefit Plans (Summary Of Performance Unit Activity) (Details) (Performance Units [Member])	9 Months Ended	
	Sep. 30, 2012	Sep. 30, 2011
Performance Units [Member]		
Share-based Compensation Arrangement by Share-based Payment Award, Equity Instruments Other than Options, Nonvested [Roll Forward]		
Nonvested, January 1 (in shares/awards)	42,996 [1]	23,128 [1]
Granted (in shares)	24,686 [1]	23,975 [1]
Forfeited (in shares)	(878) [1]	(4,107) [1]
Nonvested, September 30 (in shares/awards)	66,804 [1]	42,996 [1]
Performance multiplier range, lower	0.00%	
Performance multiplier range, upper	200.00%	

[1] Unit amounts represent the target number of performance units. Each performance unit's value is based on the average price of one share of Alliant Energy's common stock on the grant date of the award. The actual payout for performance units is dependent upon actual performance and may range from zero to 200% of the target number of units.

Discontinued Operations And Assets And Liabilities Held For Sale Discontinued Operations and Assets and Liabilities Held For Sale (Narrative) (Details) (USD $) In Millions, unless otherwise specified	1 Months Ended	
	Mar. 31, 2011 IEA [Member]	Jun. 30, 2011 RMT [Member]
Income Statement, Balance Sheet and Additional Disclosures by Disposal Groups, Including Discontinued Operations [Line Items]		
Net proceeds from divestiture of business	$ 5	$ 12

Investments (Unconsolidated Equity Investments) (Details) (USD $) In Millions, unless otherwise specified	3 Months Ended		9 Months Ended	
	Sep. 30, 2012	Sep. 30, 2011	Sep. 30, 2012	Sep. 30, 2011
Schedule of Equity Method Investments [Line Items]				
Equity income from unconsolidated investments, net	$ (10.4)	$ (10.1)	$ (30.4)	$ (29.6)
Alliant Energy [Member]				
Schedule of Equity Method Investments [Line Items]				
Equity income from unconsolidated investments, net	(10.4)	(10.1)	(30.4)	(29.6)
WPL [Member]				
Schedule of Equity Method Investments [Line Items]				
Equity income from unconsolidated investments, net	(10.5)	(9.8)	(31.2)	(28.9)
American Transmission Company LLC (ATC) [Member] | Alliant Energy [Member]				
Schedule of Equity Method Investments [Line Items]				
Equity income from unconsolidated investments, net	(10.4)	(9.7)	(30.6)	(28.2)
American Transmission Company LLC (ATC) [Member] | WPL [Member]				
Schedule of Equity Method Investments [Line Items]				
Equity income from unconsolidated investments, net	(10.4)	(9.7)	(30.6)	(28.2)
Other [Member] | Alliant Energy [Member]				
Schedule of Equity Method Investments [Line Items]				
Equity income from unconsolidated investments, net	0	(0.4)	0.2	(1.4)
Other [Member] | WPL [Member]				
Schedule of Equity Method Investments [Line Items]				
Equity income from unconsolidated investments, net	$ (0.1)	$ (0.1)	$ (0.6)	$ (0.7)

Benefit Plans (Tables)

9 Months Ended Sep. 30, 2012

Defined Benefit Plan Disclosure [Line Items]

Defined Benefit Pension And Other Postretirement Benefits Plans

The “Directly assigned defined benefit pension plans” tables below include amounts directly assigned to each of IPL and WPL related to IPL’s and WPL’s current and former non-bargaining employees who are participants in Alliant Energy and Corporate Services sponsored qualified and non-qualified defined benefit pension plans.

	Defined Benefit Pension Plans				Other Postretirement Benefits Plans			
	Three Months		Nine Months		Three Months		Nine Months	
Alliant Energy	**2012**	2011	**2012**	2011	**2012**	2011	**2012**	2011
Service cost	**$3.3**	$2.9	**$10.0**	$8.6	**$1.7**	$1.6	**$5.2**	$5.4
Interest cost	**13.0**	13.0	**38.9**	39.0	**2.6**	2.8	**7.7**	9.5
Expected return on plan assets	**(17.2)**	(15.9)	**(51.6)**	(47.8)	**(1.9)**	(2.0)	**(5.7)**	(5.9)
Amortization of:								
Prior service cost (credit)	**0.1**	0.2	**0.2**	0.6	**(3.0)**	(3.4)	**(9.0)**	(6.6)
Actuarial loss	**8.3**	5.2	**24.9**	15.7	**1.6**	1.2	**4.7**	4.0
Additional benefit costs (a)	**—**	1.3	**—**	10.2	**—**	—	**—**	—
Settlement loss	**—**	1.1	**—**	1.1	**—**	—	**—**	—
	$7.5	$7.8	**$22.4**	$27.4	**$1.0**	$0.2	**$2.9**	$6.4

	Qualified Defined Benefit Pension Plans				Other Postretirement Benefits Plans			
	Three Months		Nine Months		Three Months		Nine Months	
IPL	**2012**	2011	**2012**	2011	**2012**	2011	**2012**	2011
Service cost	**$1.8**	$1.5	**$5.6**	$4.6	**$0.7**	$0.6	**$2.2**	$2.0
Interest cost	**4.3**	4.2	**12.8**	12.5	**1.1**	1.3	**3.3**	4.3
Expected return on plan assets	**(5.8)**	(5.0)	**(17.3)**	(15.0)	**(1.3)**	(1.4)	**(3.9)**	(4.0)
Amortization of:								
Prior service cost (credit)	**0.1**	0.2	**0.3**	0.4	**(1.5)**	(1.8)	**(4.7)**	(3.3)
Actuarial loss	**2.6**	1.4	**7.7**	4.3	**0.9**	0.7	**2.7**	2.2
	$3.0	$2.3	**$9.1**	$6.8	**($0.1)**	($0.6)	**($0.4)**	$1.2

	Qualified Defined Benefit Pension Plan				Other Postretirement Benefits Plans			
	Three Months		Nine Months		Three Months		Nine Months	
WPL	**2012**	2011	**2012**	2011	**2012**	2011	**2012**	2011
Service cost	**$1.3**	$1.1	**$3.9**	$3.4	**$0.7**	$0.7	**$2.1**	$2.2
Interest cost	**4.1**	4.1	**12.3**	12.1	**1.0**	1.1	**3.1**	3.7
Expected return on plan assets	**(5.6)**	(5.0)	**(16.8)**	(15.0)	**(0.3)**	(0.3)	**(1.0)**	(1.0)
Amortization of:								
Prior service cost (credit)	**0.2**	0.1	**0.4**	0.4	**(1.0)**	(1.1)	**(2.9)**	(2.2)
Actuarial loss	**3.0**	1.8	**9.1**	5.3	**0.6**	0.5	**1.7**	1.6
	$3.0	$2.1	**$8.9**	$6.2	**$1.0**	$0.9	**$3.0**	$4.3

Directly assigned defined benefit pension plans	IPL				WPL			
	Three Months		Nine Months		Three Months		Nine Months	
	2012	2011	**2012**	2011	**2012**	2011	**2012**	2011
Interest cost	**$1.8**	$1.9	**$5.3**	$5.6	**$1.3**	$1.4	**$3.9**	$4.1
Expected return on plan assets	**(2.4)**	(2.4)	**(7.2)**	(7.3)	**(1.9)**	(1.9)	**(5.5)**	(5.5)
Amortization of:								
Prior service credit	**(0.1)**	(0.1)	**(0.2)**	(0.2)	**—**	—	**(0.1)**	(0.1)
Actuarial loss	**1.0**	0.7	**2.9**	2.2	**0.9**	0.8	**2.7**	2.2
Additional benefit costs (a)	**—**	0.6	**—**	2.8	**—**	0.1	**—**	0.7
	$0.3	$0.7	**$0.8**	$3.1	**$0.3**	$0.4	**$1.0**	$1.4

(a) Alliant Energy reached an agreement with the IRS, which resulted in a favorable determination letter for the Cash Balance Plan during the first quarter of 2011. The agreement with the IRS required Alliant Energy to amend the Cash Balance Plan, which was completed in the second quarter of 2011, resulting in aggregate additional benefits of $10.2 million paid by Alliant Energy to certain former participants in the Cash Balance Plan in the second half of 2011. Alliant Energy recognized $1.3 million and $10.2 million of additional benefits costs during the three and nine months ended September 30, 2011, respectively, related to these benefits. IPL recognized $0.8 million ($0.6 million directly assigned and $0.2 million allocated by Corporate Services) and $6.3 million ($2.8 million directly assigned and $3.5 million allocated by Corporate Services) of additional benefits costs during the three and nine months ended September 30, 2011, respectively, related to these benefits. WPL recognized $0.4 million ($0.1 million directly assigned and $0.3 million allocated by Corporate Services) and $3.4 million ($0.7 million directly assigned and $2.7 million allocated by Corporate Services) of additional benefits costs during the three and nine months ended September 30, 2011, respectively, related to these benefits. Refer to Note 11(c) for additional information regarding the Cash Balance Plan.

Schedule Of Qualified And Non-Qualified Pension And Other Post Retirement Benefits Costs

The following table includes the allocated qualified and non-qualified pension and other postretirement benefits costs (credits) associated with Corporate Services employees providing services to IPL and WPL for the three and nine months ended September 30 (in millions):

	Pension Benefits Costs (a)				Other Postretirement Benefits Costs			
	Three Months		Nine Months		Three Months		Nine Months	
	2012	2011	**2012**	2011	**2012**	2011	**2012**	2011
IPL	**$0.4**	$1.3	**$1.4**	$5.4	**$—**	$—	**$0.1**	$0.4
WPL	**0.4**	0.9	**1.0**	3.9	**0.1**	(0.1)	**0.1**	0.2

(a) For the three and nine months ended September 30, 2011, additional qualified pension benefits costs resulting from the amendment to the Cash Balance Plan in the second quarter of 2011 allocated to IPL were $0.2 million and $3.5 million, and to WPL were $0.3 million and $2.7 million, respectively.

Estimated Future And Actual Employer Contributions

Estimated and actual funding for the qualified defined benefit pension, non-qualified defined benefit pension and other postretirement benefits plans, and the directly assigned qualified and non-qualified defined benefit pension plans amounts for 2012 are as follows (in millions):

	Estimated for Calendar Year 2012			Actual Through September 30, 2012		
	Alliant Energy	IPL	WPL	Alliant Energy	IPL	WPL
Qualified defined benefit pension plans	$—	$—	$—	$—	$—	$—
Non-qualified defined benefit pension plans (a)	16.3	N/A	N/A	3.1	N/A	N/A

Directly assigned defined benefit pension plans (b)	N/A	0.8	0.2	N/A	0.7	0.1
Other postretirement benefits plans	4.4	2.2	2.0	4.4	2.2	2.0

(a) Alliant Energy sponsors several non-qualified defined benefit pension plans that cover certain current and former key employees of IPL and WPL. Alliant Energy allocates pension costs to IPL and WPL for these plans. Estimated amounts for calendar year 2012 include amounts paid to a retired executive in the fourth quarter of 2012, which are expected to result in a settlement loss of $5 million in the fourth quarter of 2012.

(b) Amounts directly assigned to IPL and WPL for non-bargaining employees who are participants in Alliant Energy and Corporate Services sponsored qualified and non-qualified defined benefit pension plans.

Employees Participate In Defined Contribution Retirement Plans

For the three and nine months ended September 30, costs related to the 401(k) savings plans, which are partially based on the participants' level of contribution, were as follows (in millions):

	Alliant Energy				IPL (a)				WPL (a)			
	Three Months		Nine Months		Three Months		Nine Months		Three Months		Nine Months	
	2012	2011	**2012**	2011	**2012**	2011	**2012**	2011	**2012**	2011	**2012**	2011
401(k) costs	**$4.4**	$4.4	**$14.1**	$14.3	**$2.4**	$2.2	**$7.4**	$7.1	**$2.0**	$2.0	**$6.2**	$6.6

(a) IPL's and WPL's amounts include allocated costs associated with Corporate Services employees.

Recognized Compensation Expense And Income Tax Benefits

A summary of compensation expense and the related income tax benefits recognized for share-based compensation awards for the three and nine months ended September 30 was as follows (in millions):

	Alliant Energy				IPL				WPL			
	Three Months		Nine Months		Three Months		Nine Months		Three Months		Nine Months	
	2012	2011	**2012**	2011	**2012**	2011	**2012**	2011	**2012**	2011	**2012**	2011
Compensation expense	**$0.1**	$0.1	**$3.8**	$4.9	**$0.1**	$0.1	**$2.0**	$2.7	**$0.1**	$0.1	**$1.7**	$2.0
Income tax benefits	**—**	0.1	**1.5**	2.0	**—**	0.1	**0.8**	1.1	**0.1**	—	**0.7**	0.8

Schedule Of Equity Incentive Plans Activity

Information related to fair values of nonvested performance shares and units at September 30, 2012 by year of grant, were as follows:

	Performance Shares			Performance Units		
	2012 Grant	2011 Grant	2010 Grant	2012 Grant	2011 Grant	2010 Grant
Nonvested awards	45,612	45,235	54,430	24,686	21,693	20,425
Alliant Energy common stock closing price on September 30, 2012	$43.39	$43.39	$43.39			
Alliant Energy common stock average price on grant date				$43.05	$38.75	$32.56
Estimated payout percentage	78%	91%	162%	78%	91%	162%

based on performance criteria						
Fair values of each nonvested award	$33.84	$39.48	$70.29	$33.58	$35.26	$52.74

Disclosure Of Other Stock Option Activity

Other information related to stock option activity for the three and nine months ended September 30 was as follows (in millions):

	Three Months		Nine Months	
	2012	2011	**2012**	2011
Cash received from stock options exercised	**$0.2**	$0.1	**$0.9**	$1.7
Aggregate intrinsic value of stock options exercised	**0.3**	—	**0.8**	0.8
Income tax benefit from the exercise of stock options	**0.1**	—	**0.3**	0.3

Time-Based Restricted Stock [Member]

Defined Benefit Plan Disclosure [Line Items]

Defined Benefit Pension And Other Postretirement Benefits Plans

A summary of the time-based restricted stock activity for the nine months ended September 30 was as follows:

	2012		2011	
	Shares	**Weighted Average Fair Value**	Shares	Weighted Average Fair Value
Nonvested shares, January 1	**35,800**	**$30.87**	70,033	$32.27
Granted during first quarter	**—**	**—**	5,000	39.86
Vested	**(32,466)**	**29.95**	(38,633)	34.60
Forfeited	**—**	**—**	(600)	29.41
Nonvested shares, September 30	**3,334**	**39.86**	35,800	30.87

Performance-Contingent Restricted Stock [Member]

Defined Benefit Plan Disclosure [Line Items]

Defined Benefit Pension And Other Postretirement Benefits Plans

A summary of the performance-contingent restricted stock activity for the nine months ended September 30 was as follows:

	2012		2011	
	Shares	**Weighted Average Fair Value**	Shares	Weighted Average Fair Value
Nonvested shares, January 1	**301,738**	**$32.60**	296,190	$32.32
Granted during first quarter	**45,612**	**43.05**	64,217	38.75
Vested	**(65,172)**	**32.56**	(53,274)	37.93
Forfeited	**(70,527)**	**39.93**	(5,395)	38.00
Nonvested shares, September 30	**211,651**	**32.42**	301,738	32.60

Non-Qualified Stock Options [Member]

Defined Benefit Plan Disclosure [Line Items]

Defined Benefit Pension And Other Postretirement Benefits Plans

A summary of the stock option activity for the nine months ended September 30 was as follows:

	2012		2011	
	Shares	**Weighted Average Exercise Price**	Shares	Weighted Average Exercise Price
Outstanding, January 1	**63,889**	**$24.21**	163,680	$24.51
Exercised	**(38,711)**	**24.41**	(62,481)	27.10
Outstanding and exercisable, September 30	**25,178**	**23.89**	101,199	22.92

Performance Contingent Cash Awards [Member]

Defined Benefit Plan Disclosure [Line Items]

Defined Benefit Pension And Other Postretirement Benefits Plans

A summary of the performance contingent cash awards activity for the nine months ended September 30 was as follows:

	2012	2011
	Awards	Awards
Nonvested awards, January 1	**46,676**	23,428
Granted	**36,936**	23,975
Vested (a)	**(21,605)**	—
Forfeited	**(1,533)**	(727)
Nonvested awards, September 30	**60,474**	46,676

(a) In the first quarter of 2012, 21,605 performance contingent cash awards granted in 2010 vested, resulting in cash payouts valued at $0.9 million.

Performance Shares [Member]

Defined Benefit Plan Disclosure [Line Items]

Schedule Of Equity Incentive Plans Activity

A summary of the performance shares activity for the nine months ended September 30 was as follows:

	2012	2011
	Shares (a)	Shares (a)
Nonvested shares, January 1	**236,979**	234,518
Granted	**45,612**	64,217
Vested (b)	**(111,980)**	(57,838)
Forfeited	**(25,334)**	(3,918)
Nonvested shares, September 30	**145,277**	236,979

(a) Share amounts represent the target number of performance shares. Each performance share's value is based on the price of one share of Alliant Energy's common stock at the end of the performance period. The actual number of shares that will be paid out upon vesting is dependent upon actual performance and may range from zero to 200% of the target number of shares.

(b) In the first quarter of 2012, 111,980 performance shares granted in 2009 vested at 162.5% of the target, resulting in payouts valued at $8.0 million, which consisted of a combination of cash and common stock (6,399 shares). In the first quarter of 2011, 57,838 performance shares granted in 2008 vested at 75% of the target, resulting in payouts valued at $1.6 million, which consisted of a combination of cash and common stock (1,387 shares).

Performance Units [Member]

Defined Benefit Plan Disclosure [Line Items]

Defined Benefit Pension And Other Postretirement Benefits Plans

A summary of the performance unit activity for the nine months ended September 30 was as follows:

	2012	2011
	Units (a)	Units (a)
Nonvested units, January 1	**42,996**	23,128
Granted	**24,686**	23,975
Forfeited	**(878)**	(4,107)
Nonvested units, September 30	**66,804**	42,996

(a) Unit amounts represent the target number of performance units. Each performance unit's value is based on the average price of one share of Alliant Energy's common stock on the grant date of the award. The actual payout for performance units is dependent upon actual performance and may range from zero to 200% of the target number of units.

Fair Value Measurements (Fair Value Measurements Using Significant Unobservable Inputs) (Details) (USD $) In Millions, unless otherwise specified	3 Months Ended				9 Months Ended			
	Sep. 30, 2012		Sep. 30, 2011		Sep. 30, 2012		Sep. 30, 2011	
Commodity Contracts [Member]								
Fair Value, Assets and Liabilities, Net, Measured on Recurring Basis, Unobservable Input Reconciliation, Calculation [Roll Forward]								
Beginning balance	$ 18.8		$ 18.1		$ (0.9)		$ 2.8	
Total net gains (losses) (realized/unrealized) included in changes in net assets	(2.3)	[1]	(0.1)	[1]	(8.3)	[1]	0	[1]
Transfers into Level 3	(0.4)	[2]	0	[2]	(1.7)	[2]	0.2	[2]
Transfers out of Level 3	9.3	[3]	0	[3]	8.3	[3]	0	[3]
Purchases					35.8		21.8	
Settlements	(7.8)	[4]	(6.1)	[4]	(15.6)	[4]	(12.9)	[4]
Ending balance	17.6		11.9		17.6		11.9	
The amount of total net gains (losses) for the period included in changes in net assets attributable to the change in unrealized gains (losses) relating to assets and liabilities held at September 30	(0.7)	[1]	(0.1)	[1]	(4.4)	[1]	0	[1]
Commodity Contracts [Member] | IPL [Member]								
Fair Value, Assets and Liabilities, Net, Measured on Recurring Basis, Unobservable Input Reconciliation, Calculation [Roll Forward]								
Beginning balance	14.1		17.5		4.3		4.3	
Total net gains (losses) (realized/unrealized) included in changes in net assets	(0.2)	[1]	(0.1)	[1]	(4.8)	[1]	0.4	[1]
Transfers into Level 3					(1.1)	[2]	0	[2]
Transfers out of Level 3	7.4	[3]	0	[3]	2.4	[3]	0	[3]
Purchases					26.8		18.1	
Sales					0	[5]	0	[5]
Settlements	(5.8)	[4]	(5.0)	[4]	(12.1)	[4]	(10.4)	[4]
Ending balance	15.5		12.4		15.5		12.4	
The amount of total net gains (losses) for the period included in changes in net assets attributable to the change in unrealized gains (losses) relating to assets and liabilities held at September 30	1.4	[1]	(0.1)	[1]	(0.7)	[1]	0.4	[1]
Commodity Contracts [Member] | WPL [Member]								
Fair Value, Assets and Liabilities, Net, Measured on Recurring Basis, Unobservable Input Reconciliation, Calculation [Roll Forward]								
Beginning balance	4.7		0.6		(5.2)		(1.5)	
Total net gains (losses) (realized/unrealized) included in changes in net assets	(2.1)	[1]	0	[1]	(3.5)	[1]	(0.4)	[1]
Transfers into Level 3	(0.4)	[2]	0	[2]	(0.6)	[2]	0.2	[2]
Transfers out of Level 3	1.9	[3]	0	[3]	5.9	[3]	0	[3]

Purchases			9.0	3.7
Settlements	(2.0)	(1.1)	(3.5)	(2.5)
Ending balance	2.1	(0.5)	2.1	(0.5)
The amount of total net gains (losses) for the period included in changes in net assets attributable to the change in unrealized gains (losses) relating to assets and liabilities held at September 30	(2.1) [1]	0 [1]	(3.7) [1]	(0.4) [1]
Foreign Contracts [Member]				
Fair Value, Assets and Liabilities, Net, Measured on Recurring Basis, Unobservable Input Reconciliation, Calculation [Roll Forward]				
Beginning balance	0	2.1	0	4.7
Total net gains (losses) (realized/unrealized) included in changes in net assets	0 [1]	0 [1]	0 [1]	0 [1]
Transfers into Level 3	0 [2]	0 [2]	0 [2]	0 [2]
Transfers out of Level 3	0 [3]	0 [3]	0 [3]	0 [3]
Purchases			0	0
Settlements	0 [4]	(1.7) [4]	0 [4]	(4.3) [4]
Ending balance	0	0.4	0	0.4
The amount of total net gains (losses) for the period included in changes in net assets attributable to the change in unrealized gains (losses) relating to assets and liabilities held at September 30	0 [1]	0 [1]	0 [1]	0 [1]
Foreign Contracts [Member] | IPL [Member]				
Fair Value, Assets and Liabilities, Net, Measured on Recurring Basis, Unobservable Input Reconciliation, Calculation [Roll Forward]				
Beginning balance	0	0	0	4.8
Total net gains (losses) (realized/unrealized) included in changes in net assets	0 [1]	0 [1]	0 [1]	0 [1]
Transfers into Level 3			0 [2]	0 [2]
Transfers out of Level 3	0 [3]	0 [3]	0 [3]	0 [3]
Purchases			0	0
Sales			0 [5]	(2.1) [5]
Settlements	0 [4]	0 [4]	0 [4]	(2.7) [4]
Ending balance	0	0	0	0
The amount of total net gains (losses) for the period included in changes in net assets attributable to the change in unrealized gains (losses) relating to assets and liabilities held at September 30	0 [1]	0 [1]	0 [1]	0 [1]
Foreign Contracts [Member] | WPL [Member]				
Fair Value, Assets and Liabilities, Net, Measured on Recurring Basis, Unobservable Input Reconciliation, Calculation [Roll Forward]				
Beginning balance	0	0	0	(0.1)
Total net gains (losses) (realized/unrealized) included in changes in net assets	0 [1]	0 [1]	0 [1]	0 [1]
Transfers into Level 3	0 [2]	0 [2]	0 [2]	0 [2]
Transfers out of Level 3	0 [3]	0 [3]	0 [3]	0 [3]
Purchases			0	0
Settlements	0	0	0	0.1

Ending balance	0		0		0		0	
The amount of total net gains (losses) for the period included in changes in net assets attributable to the change in unrealized gains (losses) relating to assets and liabilities held at September 30	0	[1]	0	[1]	0	[1]	0	[1]
Deferred Proceeds [Member]								
Fair Value, Assets and Liabilities, Net, Measured on Recurring Basis, Unobservable Input Reconciliation, Calculation [Roll Forward]								
Beginning balance	81.7		66.4		53.7		152.9	
Total net gains (losses) (realized/unrealized) included in changes in net assets	0	[1]	0	[1]	0	[1]	0	[1]
Transfers into Level 3	0	[2]	0	[2]	0	[2]	0	[2]
Transfers out of Level 3	0	[3]	0	[3]	0	[3]	0	[3]
Purchases					0		0	
Settlements	72.2	[4]	21.0	[4]	100.2	[4]	(65.5)	[4]
Ending balance	153.9		87.4		153.9		87.4	
The amount of total net gains (losses) for the period included in changes in net assets attributable to the change in unrealized gains (losses) relating to assets and liabilities held at September 30	0	[1]	0	[1]	0	[1]	0	[1]
Deferred Proceeds [Member] | IPL [Member]								
Fair Value, Assets and Liabilities, Net, Measured on Recurring Basis, Unobservable Input Reconciliation, Calculation [Roll Forward]								
Beginning balance	81.7		66.4		53.7		152.9	
Total net gains (losses) (realized/unrealized) included in changes in net assets	0	[1]	0	[1]	0	[1]	0	[1]
Transfers into Level 3					0	[2]	0	[2]
Transfers out of Level 3	0	[3]	0	[3]	0	[3]	0	[3]
Purchases					0		0	
Sales					0	[5]	0	[5]
Settlements	72.2	[4]	21.0	[4]	100.2	[4]	(65.5)	[4]
Ending balance	153.9		87.4		153.9		87.4	
The amount of total net gains (losses) for the period included in changes in net assets attributable to the change in unrealized gains (losses) relating to assets and liabilities held at September 30	$ 0	[1]	$ 0	[1]	$ 0	[1]	$ 0	[1]

[1] Gains and losses related to derivative assets and derivative liabilities are recorded in “Regulatory assets” and “Regulatory liabilities” on the Condensed Consolidated Balance Sheets.

[2] Markets for similar assets and liabilities became inactive and observable market inputs became unavailable for transfers into Level 3. The transfers were valued as of the beginning of the period.

[3] Observable market inputs became available for certain commodity contracts previously classified as Level 3 for transfers out of Level 3. The transfers were valued as of the beginning of the period.

[4] Settlements related to deferred proceeds are due to the change in the carrying amount of receivables sold less the allowance for doubtful accounts associated with the receivables sold and cash proceeds received from the receivables sold.

[5] The foreign exchange contract was transferred from IPL to Resources in connection with the sale of wind project assets in the second quarter of 2011.

Earnings Per Share (Tables)

Earnings Per Share (Tables)	9 Months Ended Sep. 30, 2012
Earnings Per Share [Abstract]	
Weighted Average Common Shares Outstanding	A reconciliation of the weighted average common shares outstanding used in the basic and diluted earnings per weighted average common share (EPS) calculation for the three and nine months ended September 30 was as follows (in thousands):

	Three Months		Nine Months	
	2012	2011	**2012**	2011
Weighted average common shares outstanding:				
Basic EPS calculation	**110,768**	110,647	**110,747**	110,613
Effect of dilutive share-based awards	**11**	48	**16**	55
Diluted EPS calculation	**110,779**	110,695	**110,763**	110,668

Variable Interest Entities (VIEs)	9 Months Ended Sep. 30, 2012

Variable Interest Entity [Line Items]

Variable Interest Entities (VIEs)

VARIABLE INTEREST ENTITIES (VIEs)

After making an ongoing exhaustive effort, Alliant Energy and WPL concluded they were unable to obtain the information necessary from the counterparty (a subsidiary of Calpine Corporation) for the Riverside PPA for Alliant Energy and WPL to determine whether the counterparty is a VIE and if WPL is the primary beneficiary. This PPA is currently accounted for as an operating lease. The counterparty for the Riverside PPA sells a portion of its generating capacity to WPL and can sell its energy output to WPL. Alliant Energy's and WPL's maximum exposure to loss from this PPA is undeterminable due to the inability to obtain the necessary information to complete such evaluation. Alliant Energy's (primarily WPL's) costs, excluding fuel costs, related to the Riverside PPA were $29.7 million and $57.7 million for the three and nine months ended September 30, 2012, and $28.5 million and $55.4 million for the three and nine months ended September 30, 2011, respectively.

In April 2012, the PSCW approved WPL's Certificate of Authority (CA) application to acquire Riverside for approximately $393 million. In June 2012, FERC approved WPL's application to acquire Riverside. In August 2012, the waiting period under the Hart-Scott-Rodino Antitrust Improvements Act of 1976, as amended (HSR Act), required for WPL to acquire Riverside expired. WPL's purchase of Riverside would replace the 490 MW of electricity output currently obtained from the Riverside PPA to meet the long-term energy needs of its customers. WPL currently plans to complete the acquisition in December 2012.

IPL [Member]

Variable Interest Entity [Line Items]

Variable Interest Entities (VIEs)

VARIABLE INTEREST ENTITIES (VIEs)

After making an ongoing exhaustive effort, Alliant Energy and WPL concluded they were unable to obtain the information necessary from the counterparty (a subsidiary of Calpine Corporation) for the Riverside PPA for Alliant Energy and WPL to determine whether the counterparty is a VIE and if WPL is the primary beneficiary. This PPA is currently accounted for as an operating lease. The counterparty for the Riverside PPA sells a portion of its generating capacity to WPL and can sell its energy output to WPL. Alliant Energy's and WPL's maximum exposure to loss from this PPA is undeterminable due to the inability to obtain the necessary information to complete such evaluation. Alliant Energy's (primarily WPL's) costs, excluding fuel costs, related to the Riverside PPA were $29.7 million and $57.7 million for the three and nine months ended September 30, 2012, and $28.5 million and $55.4 million for the three and nine months ended September 30, 2011, respectively.

In April 2012, the PSCW approved WPL's Certificate of Authority (CA) application to acquire Riverside for approximately $393 million. In June 2012, FERC approved WPL's application to acquire Riverside. In August 2012, the waiting period under the Hart-Scott-Rodino Antitrust Improvements Act of 1976, as amended (HSR Act), required for WPL to acquire Riverside expired. WPL's purchase of Riverside would replace the 490 MW of electricity output currently obtained from the Riverside PPA to meet the long-term energy needs of its customers. WPL currently plans to complete the acquisition in December 2012.

WPL [Member]

Variable Interest Entity [Line Items]

Variable Interest Entities (VIEs)

VARIABLE INTEREST ENTITIES (VIEs)

After making an ongoing exhaustive effort, Alliant Energy and WPL concluded they were unable to obtain the information necessary from the counterparty (a subsidiary of Calpine Corporation) for the Riverside PPA for Alliant Energy and WPL to determine whether the counterparty is a

VIE and if WPL is the primary beneficiary. This PPA is currently accounted for as an operating lease. The counterparty for the Riverside PPA sells a portion of its generating capacity to WPL and can sell its energy output to WPL. Alliant Energy's and WPL's maximum exposure to loss from this PPA is undeterminable due to the inability to obtain the necessary information to complete such evaluation. Alliant Energy's (primarily WPL's) costs, excluding fuel costs, related to the Riverside PPA were $29.7 million and $57.7 million for the three and nine months ended September 30, 2012, and $28.5 million and $55.4 million for the three and nine months ended September 30, 2011, respectively.

In April 2012, the PSCW approved WPL's Certificate of Authority (CA) application to acquire Riverside for approximately $393 million. In June 2012, FERC approved WPL's application to acquire Riverside. In August 2012, the waiting period under the Hart-Scott-Rodino Antitrust Improvements Act of 1976, as amended (HSR Act), required for WPL to acquire Riverside expired. WPL's purchase of Riverside would replace the 490 MW of electricity output currently obtained from the Riverside PPA to meet the long-term energy needs of its customers. WPL currently plans to complete the acquisition in December 2012.