



**Eliot G. Protsch**  
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January 9, 2007



LETTER OF COMMENT NO. 220

Mr. Robert H. Herz  
Chairman, Financial Accounting Standards Board  
401 Merritt 7  
P.O. Box 5116  
Norwalk, CT 06856-5116

Dear Chairman Herz:

On behalf of Alliant Energy Corporation I strongly urge the Financial Accounting Standards Board to delay the effective date of FIN 48 on *Accounting for Uncertainty in Income Taxes* to allow companies sufficient time to address the substantive, procedural, and documentation challenges posed by the new interpretation. Specifically, I recommend that the effective date of FIN 48 be deferred to fiscal years beginning after December 15, 2007.

Alliant Energy Corporation is a public utility holding company serving approximately one million electric and over 400,000 natural gas customers in the Midwest. Alliant Energy, headquartered in Madison, Wisconsin, is a Fortune 1000 company traded on the New York Stock Exchange under the symbol "LNT." At present we have open audit years from 1999 to the present and we currently file in four major jurisdictions for approximately 25 corporations. During the time period under audit, Alliant has accomplished seven material acquisitions, eleven material dispositions, and multiple reorganizations which all have to be reanalyzed given the new guidelines established in FIN 48. With our modest sized tax department, it is a challenge to measure all tax positions under FIN 48 for the last seven years while continuing to keep up with the ongoing SOX compliance, IRS compliance, and State compliance. We have engaged numerous outside firms to assist in this endeavor; however, these resources we find are also spread thin.

In summary, extending the deadline for implementing FIN 48 will permit us and our independent auditors to resolve unanswered questions and thus reduce the likelihood of diversity in practice, which in part prompted the development of FIN 48 in the first instance.

Sincerely,

A handwritten signature in black ink, appearing to read "Eliot Protsch". The signature is fluid and cursive, with a prominent initial "E" and a long, sweeping tail.

Eliot Protsch  
Chief Financial Officer  
and Senior Executive VP

EP/lmc