

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF WISCONSIN

LAWRENCE G. RUPPERT and
THOMAS A. LARSON,
on behalf of themselves and on
behalf of all others similarly situated,

Plaintiffs,

v.

ALLIANT ENERGY CASH BALANCE
PENSION PLAN,

Defendant.

ORDER

08-cv-127-bbc

After a court trial in this case, in an order entered December 29, 2010, I resolved the parties' disputes regarding the proper calculation of plaintiffs' lump sum benefits. It has come to my attention that I did not address two motions related to their disputes: defendant's motion to supplement the trial record and their motion to strike plaintiffs' declaration and brief in opposition to the motion to supplement. Defendant seeks to supplement the record by adding post-trial correspondence with the IRS on what rate the IRS believes would be appropriate for defendant to use to calculate benefits (and seeks to prevent plaintiff from arguing in opposition to the motion). In particular, the IRS agreed that a 5-year rolling average would be an appropriate rate. The IRS letters to defendant are

not binding law and lack any discussion for the reasons the IRS has agreed to that rate. I am not persuaded that they would be helpful or relevant. Therefore, defendant's motion to supplement, dkt. #367, is DENIED and its motion to strike, dkt. #371, is DENIED as unnecessary. I note that, even had I considered the IRS letters, it would not have changed my decision that the 5-year rolling average is not appropriate in this case because none of the letters address the concerns with the fairness of applying this retroactive approach now that the members are deprived of the ability to choose when to receive their benefits.

Entered this 30th day of December, 2010.

BY THE COURT:

/s/

BARBARA B. CRABB

District Judge