

**FILED WITH
Executive Secretary
May 11, 2010
IOWA UTILITIES BOARD**

May 11, 2010

Company Name: Iowa-American Water Company
Subject: Compliance Filing – Refund Report
Person to Contact: Sheila K. Tipton
Belin McCormick, P.C.
666 Grand Avenue, Suite 2000
Des Moines, IA 50309
(515) 283-4635
Docket No.: RPU-09-04
Initial Filing: No

Ms. Judi Cooper
Executive Secretary
Iowa State Utilities Board
350 Maple Street
Des Moines, IA 50319-0069

Dear Ms. Cooper:

Enclosed herewith for filing are Iowa-American Water Company's Refund Report , filed pursuant to the Board's Order Approving Refund Plan and Requiring Report, issued by the Board on December 24, 2009.

Should you have any questions please contact me.

Very truly yours,

/s/Sheila K. Tipton

Sheila K. Tipton
For the Firm

SKT/jn

Enclosure