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**FILED WITH
Executive Secretary**

July 20, 2009

IOWA UTILITIES BOARD

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July 17, 2009

Via E-FILING

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

Re: *Interstate Power and Light Company*, Docket No. RPU-2009-0002

Dear Ms. Cooper:

Attached are additional workpapers of Michael Gorman to accompany Mr. Gorman's Direct Testimony filed today in the captioned case. These workpapers are submitted past the deadline for timely electronic filing because the electronic files had to be converted to the Board's required format. Please accept these workpapers to accompany Mr. Gorman's Direct Testimony.

Sincerely,

/s/ Daniel E. Frank

Daniel E. Frank
*Attorney for
the Iowa Consumers Coalition*

Enclosures