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**November 3, 2009**

Company Name: Iowa-American Water Company  
Subject: Compliance Filing – Refund Plan  
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 Plan, filed pursuant to the Board's Order Approving Settlement and Requiring Filings, entered by the Board on October 8, 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