

**FILED WITH
Executive Secretary
December 21, 2009
IOWA UTILITIES BOARD**



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December 21, 2009

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

RE: Interstate Power and Light Company
Docket No. RPU-2009-0002
Late-Filed Exhibit 24

Dear Secretary Cooper:

Based on consultation with the Iowa Utilities Board's (Board) staff, it has been determined that previous late-filed exhibits did not provide all the information that the Board requested during the October hearing in this case.

Enclosed please find IPL's Late-Filed Exhibit 24 in the above-referenced docket, as filed today on EFS.

The information contained in this exhibit was discussed and requested by the Board at Transcript pages 219-221.

Very truly yours,

/s/ Kent M. Ragsdale
Kent M. Ragsdale
Managing Attorney - Regulatory

KMR/tao
Enclosures

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