

December 14, 2009

IOWA UTILITIES BOARD

**RFU-2009-0005
(RPU-2009-0004)**

December 14, 2009

Company Name: Iowa-American Water Company

Subject: Amended Refund Plan and Corrected Tariff Sheet 14

Person to Contact: Sheila K. Tipton
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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 Amended Refund Plan, filed pursuant to Staff's request. The Amended Refund Plan includes the average refunds per average customer. Also enclosed is a corrected Tariff Sheet 14, which corrects a typographical error in the Sheet Number.

Should you have any questions please contact me.

Very truly yours,

/s/Sheila K. Tipton

Sheila K. Tipton
For the Firm

SKT/jn

Enclosure