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Ms. Joan Conrad
Executive Secretary
Iowa Utilities Board
1375 E. Court Avenue, Room 69
Des Moines, Iowa 50319-0069

**FILED WITH
Executive Secretary
October 01, 2014
IOWA UTILITIES BOARD**

Re: *In re:* Ironwood Development and Professional Property Management
Request for Waiver - 199 I.A.C. §20.3(1)(b).

Dear Ms. Conrad:

Enclosed is MidAmerican Energy Company's Response to Ironwood Development and Professional Property Management's Request for Waiver of 199 I.A.C. §20.3(1)(b). Thank you for your assistance.

Sincerely,

/s/ Jennifer S. Moore

Enclosure