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October 8, 2014

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Executive Secretary  
Iowa Utilities Board  
1375 East Court Avenue, Room 69  
Des Moines, Iowa 50319-0069

**FILED WITH  
Executive Secretary  
October 08, 2014  
IOWA UTILITIES BOARD**

Re: *In re: Ironwood Development and Professional Property Management*  
Reply to MidAmerican Energy Company's Response to Request for Waiver  
Docket No.: WRU-2014-0013-0004

Dear Executive Secretary:

Enclosed for filing please find Ironwood Development, LC and Professional Property Management, Inc.'s Reply to MidAmerican Energy Company's Response to Request for Waiver of 199 I.A.C. 20.3(1)(b).

If you have any questions please give my office a call.

Very truly yours,

/s/ Rachel T. Rowley  
Rachel T Rowley