FILED WITH
Executive Secretary
August 28, 2009
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August 28, 2009

Company Name: Iowa-American Water Company

Docket Name: In re: Iowa-American Water Company Application for Revision of Rates

Person to Contact: Sheila K. Tipton
Belin Lamson McCormick Zumbach Flynn
A Professional Corporation
666 Walnut, Suite 2000
Des Moines, Iowa 50309

Docket No.: RPU-2009-0004

Subject Matter: Comments Concerning Rate Equalization

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

Dear Ms. Cooper:

Enclosed herewith are Iowa-American Water Company's Comments Concerning Rate Equalization.

Should you have questions, please contact me.

Very truly yours,

/s/ Sheila K. Tipton

Sheila K. Tipton
Attorney for Iowa-American Water Company