

**STATE OF IOWA
DEPARTMENT OF COMMERCE
UTILITIES BOARD**

IN RE:

**IOWA-AMERICAN WATER
COMPANY COVID-19 REGULATORY
ACCOUNTING**

DOCKET NO. ARU-2020-0123

DOCKET NO. SPU-2020-0003

**COMPLIANCE FILING - COVID-19 REGULATORY ASSET ACCOUNTING
AS OF MARCH 31, 2021**

COMES NOW Iowa-American Water Company ("Iowa-American" or "Company") and submits the attached report in accordance with the Iowa Utilities Board's ("Board") August 6, 2020 "Order Addressing Regulatory Asset Account Plans and Contested Case Proceedings" (the "Compliance Order"). The Board's Compliance Order requires rate-regulated utilities, including Iowa-American, to file quarterly updates of the regulatory asset accounts utilized for the tracking of financial impacts arising from the COVID-19 health emergency, as previously authorized in the Board's May 1, 2020 "Order Authorizing Regulatory Asset Accounts and Establishing Reporting Instructions."

The attached report, entitled "Iowa-American Water Company COVID Deferral Year to Date through March 31, 2021" is filed in response to the Board's Compliance Order. The various revenue, cost and offset categories shown in the report were previously explained in the Company's August 31, 2020 filing responding to the Board's request for quarterly updates to regulatory asset accounts.

Dated this 30th day of April 2021.

Respectfully submitted,

IOWA-AMERICAN WATER COMPANY

By /s/ Cade Simmons

Cade Simmons
Manager Rates and Regulatory
Iowa-American Water Company
5201 Grand Ave.
Davenport, IA 52807
P: (563) 468-9215
C: (563) 514-1603
Cade.Simmons@amwater.com

BROWN, WINICK, GRAVES, GROSS &
BASKERVILLE, P.L.C.

By /s/ Sheila K. Tipton

Sheila K. Tipton
666 Grand Avenue, Suite 2000
Des Moines, IA 50309-2510
Tel.: (515) 242-2438
Fax: (515) 323-5838
sheila.tipton@brownwinick.com

ATTORNEYS FOR
IOWA-AMERICAN WATER COMPANY