

**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 DECEMBER 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 December 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 and as modified by the Final Order and Decision in RPU-2020-0001.

Dated this 31st day of January 2022.

Respectfully submitted,

IOWA-AMERICAN WATER COMPANY

By /s/ Cade Simmons

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