

October 25, 1977

Docket No. 50-331  
Mr. A. Richard Tow  
Branch Chief  
Securities and Exchange  
Commission  
Washington, D. C. 20549

Re: Iowa Electric Light and Power Company  
File No. 2-60040 (22-9393)

Dear Mr. Tow:

Pursuant to your request by letter dated October 18, 1977, we have reviewed Iowa Electric Light and Power Company's registration statement. We have found the statements contained on pages 20, 21 and 22 after the heading "Nuclear Regulatory Commission" to be accurate with respect to matters subject to the jurisdiction of the Nuclear Regulatory Commission.

If we can be of any further assistance, please feel free to call on us.

Sincerely,



James R. Tourtellotte  
Assistant Chief Hearing Counsel

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