

UTILITIES HOLDING CORPORATION
THIRD FLOOR DOWS BUILDING
CEDAR RAPIDS, IOWA

August 7, 1937

140-7
(11g Rules)

Mr. W. C. Gilman, Director
Public Utilities Division
Securities and Exchange Commission
Washington, D. C.

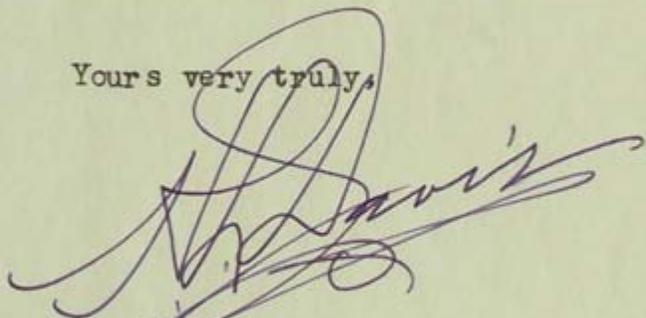
Dear Sir:

Your form letter of July 28, 1937
entitled "Proxy Rules", enclosing Release No.378 of
the Securities Exchange Act of 1934, has been received.

After going over this letter carefully
we are at a loss to know just what we are expected to
do, if anything.

If there is some requirement that should
be met, please advise.

Yours very truly,



Secretary.

HLD:MV