

Windstream Communications

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February 10, 2011

Mr. Magalie Roman Salas, Secretary
Federal Communications Commission
Washington, D.C. 20554

ATTN: Wireline Competition Bureau

Dear Mr. Salas:

This is the Cover Letter for the Iowa Telecommunications Services, Inc. d/b/a Iowa Telecom Tariff F.C.C. No. 1 Base Document representing all tariff changes that became effective as of the last day of the month of January.

This Base Document is filed under FRN: 0003-9113-85.

Please address any inquiries concerning this letter to the attention of Chris Cranford, Windstream Communications, 4001 Rodney Parham Rd., Little Rock, AR 72212; phone number (501)748-6856; Internet address: christopher.l.cranford@windstream.com.