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May 19, 2003

Ms. Marlene H. Dortch
Secretary
Federal Communications Commission
445 12th Street, SW
Washington, DC 20554

Re: Iowa Telecommunications Services, Inc. d/b/a Iowa Telecom, FCC Tariff No. 1, Tariff Transmittal No. 31

Dear Ms. Dortch:

The attached letter to Mr. Aaron Goldschmidt and the accompanying work papers to Iowa Telecom's Confidential ATS Calculator contain Iowa Telecom proprietary and confidential information that is subject to protection under the terms and conditions of the Commission's standard protective order. Iowa Telecom is submitting these documents under seal as "not for public inspection" documents on the Commission's Electronic Tariff Filing System.

If you have any questions regarding this filing, please contact me by telephone at (202) 719-3240.

Sincerely,

/s/
Gregory J. Vogt

Counsel for Iowa Telecommunications Services, Inc. d/b/a Iowa Telecom

Enclosures