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May 21, 2003

Gregory J. Vogt
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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:

Attached is a redacted version of the letter submitted by Iowa Telecommunications Services, Inc. ("Iowa Telecom") to Mr. Aaron Goldschmidt on May 19, 2003. The attached letter is suitable for public inspection and Iowa Telecom is thus making it available to interested parties 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

Enclosure