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May 27, 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:

Enclosed are two additional work papers to the Confidential ATS Calculator that Iowa Telecommunications Services, Inc. ("Iowa Telecom") previously submitted in the above-referenced proceeding. The enclosed two files ("Cost Calculator – Usage1.xls" and "Cost Calculator – Usage2.xls") supplement the six work papers that Iowa Telecom submitted on May 19, 2003. Iowa Telecom was unable to file the two enclosed work papers with its May 19 submission due to technical problems experienced with the Electronic Tariff Filing System ("ETFS").

Because the enclosed work papers 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 as "not for public inspection" on ETFS.

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