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May 30, 2003

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

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

Dear Ms. Dortch:

Iowa Telecommunications Services, Inc. ("Iowa Telecom") is submitting the enclosed description of confidential work papers that were provided to staff of the Wireline Competition Bureau on May 19, 2003 and filed on the Commission's Electronic Tariff Filing System ("ETFS"). Because the enclosed document contains 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 filing this document 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

Enclosure