

CERTIFICATION

I certify that I am a consultant authorized by Iowa Network Services, Inc. to deal with matters involving the interstate access tariff filing of Iowa Network Access Division; that I have examined the foregoing Tariff Review Plan; statements of fact contained in this Tariff Review Plan are true and this report is a correct statement of the business and affairs of the above named respondent in respect to each and every matter set forth therein during the period from July 1, 2004 to June 30, 2005.

June 24, 2004

Date



William J. Warinner

WARINNER, GESINGER & ASSOCIATES, LLC