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April 27, 2004

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VIA ELECTRONIC FILING

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

Re: *Iowa Network Services, Inc. and Shareholders of Iowa Telecommunications Services, Inc., Consolidated Application for Authorization to Transfer Control of Iowa Telecommunications Services, Inc. and Iowa Telecom Communications, Inc., Pursuant to Section 214 of the Communications Act of 1934, as Amended, WCB Docket No. 04-157*

Dear Ms. Dortch:

In response to the request of the Wireline Competition Bureau, Iowa Telecommunications Services, Inc. ("Iowa Telecom"), by its attorneys, hereby confirms that both before and after the transaction proposed in the above-referenced transfer of control application, Iowa Telecom and its competitive local exchange carrier subsidiary, Iowa Telecom Communications, Inc. ("ITC"), will have, in combination, fewer than two (2) percent of the nation's subscriber lines installed in the aggregate nationwide, and that no new overlapping or adjacent service areas will be created among or between Iowa Telecom and ITC as a result of, or otherwise in connection with, the proposed transaction.

If you have any questions, please contact the undersigned.

Respectfully submitted,

Gregory J. Vogt
Chin Kyung Yoo
Counsel for Iowa Telecommunications Services, Inc.

cc: Russell Hanser, Wireline Competition Bureau (via e-mail)