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June 7, 2006

Marlene H. Dortch
Secretary, Federal Communications Commission
445 12th St., S.W.
Washington, D.C. 20554

Re: Lost Nation – Elwood Telephone Company
Section 64.1120(e)(1) Notice
CC Doc. No. 00-257

Dear Ms. Dortch:

Pursuant to Section 64.1120(e)(1) of the Commission's Rules, Lost Nation-Elwood Telephone Company ("Lost Nation") provides notice that on February 28, 2006 it acquired the Oxford Junction exchange from Iowa Telecom. At that time, Lost Nation became the provider of local exchange and exchange access service for the previous customers of Iowa Telecom. Although all affected customers were provided timely notice in accordance with Section 64.1120(e)(3), as a result of inadvertent oversight, the notice to the Commission was not submitted at that time. Lost Nation requests that this notice and certification be accepted out of time and the thirty-day notice period be waived.

Subscribers in the transferred exchange were first made aware of the pending transfer in September 2005 when the acquisition was announced. Petitions were filed for waiver of the study area rule and for transfer of control authority. The later was granted December 8, 2005. On January 26, 2006 subscribers were sent individually addressed notices with the information required by Section 64.1120(e)(3). A copy of a sample letter is attached. Lost Nation and Iowa Telecom closed the transaction on February 28, 2006. The study area waiver petition was subsequently granted on April 27, 2006. Under these circumstances, acceptance of this late filing will not compromise the purpose of the rule.

Attached is Lost Nation's certification that it has provided advanced subscriber notice in accordance with Section 64.1120(e)(3), the obligations specified in that section and all other applicable statutory and Commission requirements.

Please direct any questions on this matter to me.

Sincerely yours

David Cosson
Counsel to Lost Nation-Elwood Telephone
Company

Attachments

Certification

Subscriber Notice

CERTIFICATION

I, Glenn Short, General Manager, Lost Nation-Elwood Telephone Company, certify that the subscriber notifications in the form attached were mailed to all subscribers of the Oxford Junction exchange formerly owned by Iowa Telecom on January 26, 2006.

Glenn Short

June 6, 2006