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March 30, 2009

Ms. Marlene H. Dortch
Secretary
Federal Communications Commission
445 Twelfth Street, S.W.
Washington, D.C. 20554

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**Re: Application For Assignment Of Domestic Section 214 Authorizations
Held By Sherburne Tele Systems, Inc. to Iowa Telecommunications Service,
Inc., WC Docket No. 09-20**

Dear Ms. Dortch:

Iowa Telecommunications Services, Inc. ("Iowa Telecom") and Sherburne Tele Systems, Inc. ("Sherburne") filed the above-captioned application, dated February 9, 2009, to assign substantially all of the assets of Sherburne subsidiaries to Iowa Telecom subsidiaries. Iowa Telecom hereby files this letter as a further supplement to this application to provide the following information.

Pursuant to agreement of the parties, if there are any lawful obligations imposed prior to the close of the instant transaction by either the Federal Communications Commission ("FCC") or the Universal Service Administrative Corporation ("USAC") pursuant to an audit of Sherburne's receipt of Universal Service Fund money, Sherburne would be liable to satisfy that obligation. If any lawful obligation were imposed after the close of the transaction by either the FCC or USAC pursuant to an audit of Sherburne's receipt of Universal Service Fund money, Iowa Telecom and Sherburne Tele Systems Inc. would each be liable to satisfy one-half of the obligation.

Please let me know if you have any questions.

Sincerely,

/s/ Gregory J. Vogt

Gregory J. Vogt
Counsel for Iowa Telecommunications Services, Inc.

cc: Jodie May