



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3720

November 4, 2008

Mr. Alan L. Wells
President, Chief Executive Officer and Director
Iowa Telecommunications Services, Inc.
403 W. Fourth Street North
Newton, IA 50208

**RE: Iowa Telecommunications Services, Inc.
Form 10-K for the year ended December 31, 2007
Filed February 29, 2008
File No. 001-32354**

Dear Mr. Wells:

We have reviewed your filing and have the following comments. If you disagree with a comment, we will consider your explanation as to why it is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation.

Please comply with our comments in future filings. Confirm in writing that you will do so and also explain to us how you intend to comply. Please do so within the time frame set forth below. Please understand that after our review of your responses, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-K for the year ended December 31, 2007

Definitive Proxy Statement Incorporated By Reference Into Part III of Form 10-K

Potential Payments Due Upon Termination or a Change in Control, page 30

1. In future filings, please discuss how your termination payment arrangements fit into your overall compensation objectives and affected the decisions you made regarding other compensation elements.

2. In future filings, please define “cause” and “good reason” as used in the agreements described in this section. In addition, please define “change-in-control” as set forth in the management change-in-control plan.
3. In future filings, please describe and explain the specific circumstances that would trigger change of control payments. Refer to Item 402(j)(1) of Regulation S-K.

* * * *

Please respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a letter that keys your responses to our comments and provides any requested information. Detailed letters greatly facilitate our review. Please file your letter over EDGAR. Please understand that we may have additional comments after reviewing your responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information investors require for an informed decision. Since the company and its management are in possession of all facts relating to a company’s disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comment, please provide, in writing, a statement from the company acknowledging that

- the company is responsible for the adequacy and accuracy of the disclosure in the filings;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filings; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filings or in response to our comments on your filings.

You may contact Reid Hooper, Staff Attorney, at (202) 551-3359, or me, at (202) 551-3354 with any questions.

Sincerely,

Robert Bartelmes
Senior Financial Analyst

Iowa Telecommunications Services, Inc.

November 4, 2008

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