



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

November 24, 2008

Donald G. Henry
Vice President, General Counsel and Secretary
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. Henry:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Robert Bartelmes
Senior Financial Analyst