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July 27, 2015

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Executive Secretary
Iowa Utilities Board
1375 E. Court Ave., Rm. 69
Des Moines, Iowa 50319-0069

**FILED WITH
Executive Secretary**

July 27, 2015

**IOWA UTILITIES BOARD
FCU-2014-0014**

Re: Docket No. FCU-2014-0014

Dear Executive Secretary:

Included with this filing please find an Appearance by the undersigned. Please contact me if you have any questions or concerns.

Sincerely,

/s/ Rachel T. Rowley

Rachel T. Rowley

Attorney for Impact Telecom, Inc.