

ALLTEL Communications

1 Allied Drive
Little Rock, AR 72202
P. O. Box 2177, 72203-2177

501-905-8000



May 3, 2002

Mr. Magalie Roman Salas, Secretary
Federal Communications Commission
Washington, D.C. 20554

ATTN: Common Carrier Bureau

Dear Mr. Salas:

This is the Cover Letter for the Aliant Communications Company Base Document Tariff representing all tariff changes that became effective as of the last day of the month of April.

This Base Document is filed under FRN: 0004-9660-99.

Please address any inquiries concerning this letter to the attention of Cesar Caballero, ALLTEL, One Allied Drive, Little Rock, AR 72203; phone number (501)905-8142; Internet address: cesar.caballero@ALLTEL.com.