

ALLTEL Communications

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

501-905-8000



September 2, 2004

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 ALLTEL Telephone System Tariff F.C.C. No. 3 Base Document representing all tariff changes that became effective as of the last day of the month of August.

This Base Document is filed under FRN: 0001-7201-01 to represent the tariff participants listed below:

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Please address any inquiries concerning this letter to the attention of Tim Loken, ALLTEL, One Allied Drive, Little Rock, AR 72203; phone number (501)905-7442; Internet address: tim.p.loken@ALLTEL.com.

