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THIS FILING IS MADE PURSUANT TO SECTION
204(a)(3) OF THE COMMUNICATIONS ACT AND IS
BEING FILED ON 15-DAYS NOTICE.

March 17, 2006

Transmittal No. 161
Office of the Secretary
Federal Communications Commission
Washington, D.C. 20554

ATTN: Wireline Competition Bureau

The accompanying tariff material issued on behalf of ALLTEL Telephone System ("ATS"), bearing F.C.C. No. 1 and F.C.C. No. 3, Access Service is sent to you for filing in compliance with the requirements of the Communications Act of 1934, as amended.

The purpose of this filing, to become effective April 1, 2006, is to introduce High Speed Internet Packet Service. This filing amends the following Check Sheets:

ATS F.C.C. No. 1	138th Revised Page 1
	66th Revised Page 3
	57th Revised Page 5

ATS F.C.C. No. 3	42nd Revised Page 1
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Supporting information is required and attached. The original letter, F.C.C. Form 159, and a check for \$720.00 to cover the filing fee, is being delivered via the same day courier service to the Wholesale Lockbox Shift Supervisor c/o Mellon Bank, pursuant to Section 61.32(b) of the Commission's Rules, under FRN: 0001-7201-01.

This filing has been made electronically using the F.C.C.'s ETF system. Any questions or comments concerning this filing should be directed to Mr. Chris Cranford at the address listed at the top of this transmittal or at telephone number (501)905-6856. Mr. Cranford's FAX number is (501)905-6299.

Respectfully submitted,

David C. Bartlett
Federal Regulatory Counsel

Enclosures: Tariff Pages
Description and Justification
Cost Support

FCC Registration Numbers for Tariff Participants

F.C.C. No. 1

0004966594

0001729060

0004967360

0004967030

0004967741

0004967725

0004967840

0004967857

0004967816

0004967774

0004965992

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0004967634

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F.C.C. No. 3

0004966099

0005095856