

Alltel Communications

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April 6, 2006

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 March.

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 Chris Cranford, Alltel, One Allied Drive, Little Rock, AR 72203; phone number (501)905-6856; Internet address: christopher.l.cranford@Alltel.com.