

Alltel Communications

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May 1, 2006

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

ATTN: Wireline Competition Bureau

Dear Mr. Salas:

This is the Cover Letter for the ALLTEL Telephone System Tariff F.C.C. No. 1 Base Document representing all tariff changes that became effective as of the last day of the month of April.

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

0004966594	0001729060	0004967360
0004967030	0004967774	0004967790
0004967741	0004965992	0004966552
0004967725	0004967055	0004967683
0004967840	0004967634	0004967014
0004967857	0004967691	0004967808
0004967816	0004967300	0004967337

Please address any inquiries concerning this letter to the attention of Chris Cranford, Alltel, 4001 Rodney Parham Rd., Little Rock, AR 72212; phone number (501)748-6856; Internet address: christopher.l.cranford@ALLTEL.com.