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May 31, 2006

Transmittal No. 163

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.

This filing, made under authority of Special Permission No. 06-022 of the Federal Communications Commission, withdraws material filed under Transmittal No. 162 on May 17, 2006. This filing is being made on one day's notice to become effective June 1, 2006.

This filing amends the following Check Sheets:

ATS F.C.C. No. 1	140th Revised Page 1 68th Revised Page 3 59th Revised Page 5
ATS F.C.C. No. 3	44th Revised Page 1

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)748-6856. Mr. Cranford's FAX number is (501)748-6583.

Respectfully submitted,

David C. Bartlett
Federal Regulatory Counsel

Enclosures: Tariff Pages

FCC Registration Numbers for Tariff Participants

F.C.C. No. 1

0004966594

0001729060

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F.C.C. No. 3

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