

Windstream Communications
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July 18, 2006

Office of the Secretary
Federal Communications Commission
Washington, D.C. 20554

ATTN: Wireline Competition Bureau

Windstream Telephone System hereby adopts, ratifies and makes its own in every respect, all applicable tariffs and amendments filed with the Federal Communications Commission by ALLTEL Telephone System prior to July 18, 2006.

This adoption notice is in accordance with Section 61.171 of the Commission's Rules and has been filed electronically using the FCC'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 letter or at telephone number (501) 748-6856. Mr. Cranford's FAX number is (501) 748-6583.

Respectfully submitted,

David C. Bartlett
Federal Regulatory Counsel