

Windstream Communications

4001 Rodney Parham Rd.
Little Rock, AR 72212

501-748-8000



October 5, 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 Windstream 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 September.

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

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

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