

Windstream Communications
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May 1, 2007

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

ATTN: Common Carrier Bureau

The accompanying tariff material issued on behalf of Windstream Telephone System bearing F.C.C. No. 3, Access Service is sent to you for filing in compliance with the Federal Communications Commission's Tariff Review Plan requirements, *In the Matter of July 2007 Annual Access Charge Tariff Filings*, DA 07-1483, released March 29, 2007 (*TRP Notice*).

This material is being filed on not less than 45 days' notice and revises Windstream's price cap indices (PCI), absent any information regarding proposed rates, in conjunction with the 2007 Annual Access Tariff Filing to be submitted on June 15, 2007. As required by the *TRP Notice*, Description and Justification and Tariff Review Plan information supporting the proposed PCI revisions is provided as a part of this submission.

In accordance with the requirements of Section 61.21(a)(3) of the Commission's Rules, the FCC Registration Number (FRN) for Windstream Communications, Inc. is 0001-7201-01. Windstream is making this filing on behalf of issuing carriers with the following FRNs:

0004-9660-99

0005-0958-56

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)748-6299.

Respectfully submitted,

William F. Kreutz
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Enclosures: Description and Justification
Tariff Review Plan