

ALLTEL COMMUNICATIONS

Suite 100
5520 Capital Center Drive
Raleigh, NC 27606



2005 AUG 31 PM 1:01
August 23, 2005

TRA DOCKET ROOM

Ms. Darlene Standley
Chief Telecommunications Division
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243

RE: Tax Savings Flow-Through per Tenn. Code Ann. Section 67-6-22 (c)

Dear Ms Standley

Substantially similar to last years discussions, I am writing to request that you find ALLTEL Communications, Inc. (ACI) to be in compliance with the requirements in Tenn Code Ann. Section 67-6-22(c).

ACI recently submitted a claim and received payment from the Telecommunications Ad Valorem Reductions Fund in the amount of \$17,130.07. The original tax amount was assessed on ACI's network that is located in the state of Tennessee. By letter dated July 22, 2004, the Tennessee Regulatory Authority (TRA) required ACI to file tariff changes to flow through the tax savings to its business customers in accordance with Section 67-6-22(c).

While ACI does have a retail end user tariff on file with the TRA, it does not provide service to end users under this tariff. Further, the facilities the original tax amount was assessed on are utilized by ACI for the sole purpose of transporting interstate traffic within ALLTEL's network. Therefore, ACI does not currently serve end user retail or wholesale business customers using the above described facilities. Given these unique circumstances, ACI submits that TRA find that it is in compliance with the requirements of Section 67-6-22(c).

Please contact me at (919) 235-4940 should you have any questions regarding this matter.

Sincerely,

Bill Craige
Vice President - External Affairs

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TN REGULATORY AUTHORITY
TELECOMMUNICATIONS DIVISION