COMM 2166







Important: Upcoming Changes Involving Your Alltel Long-Distance Service

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Dear Valued Customer,

Alltel Communications, Inc. is spinning off its landline business and merging it with VALOR Telecom. The new company will be named Windstream Communications, Inc., and will provide local phone, long-distance, broadband and satellite TV services. Alltel will remain primarily a wireless service provider. These changes are subject to obtaining all prior regulatory approvals.

As a result of this transaction, your long-distance telephone service will transfer from Alltel Communications, Inc. to Windstream Communications, Inc. on or about July 3, 2006.

Rest assured you will continue to receive the high-quality service you have come to expect. There will be no change in your current plan, rates, features, terms and conditions of your service or customer service contacts. Also, there will be no charges associated with transferring your service to Windstream, and no action is required by you during this transfer.

As a customer, you have a choice in carriers for your long-distance telephone service. If you choose to select another carrier, you should contact that carrier immediately to ensure that your services are transferred before July 3, 2006. Keep in mind, if you change carriers, you may have to pay a transfer charge. Should you choose another carrier for your long-distance service, you will lose certain "bundled" discounts or other benefits you currently enjoy on your local and long-distance service.*

Under Federal Communications Commission rules, any restrictions or "freezes" you may have placed on your account to block changes to your preferred long-distance carrier will be removed as part of the transfer process. If you wish to reinstate such restrictions, please contact us at 1-888-9Alltel (1-888-925-5835)

Customer service is the foundation of our business. Please let us know how we can work with you to meet your needs. If you have any questions or complaints before, during, and after the transition of your service to Windstream, do not hesitate to contact us at 1-888-9Alltel (1-888-925-5835).

Be sure to look for more information from us during the upcoming months. We are excited about serving you and look forward to providing you with the same high-quality, innovative products and services into the future.

Sincerely,

Windstream Communications, Inc.

*Customers with a bundled product (a combination of local products that qualify them for a specific long-distance plan) who make a change to that bundle of services will be moved to an appropriate qualifying long-distance plan. Specific details regarding the long-distance plan may be found at www.alltel.com.

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