(Alltel logo) (Windstream Comm. logo)

July 7, 2006

CUSTOMER NAME ADDRESS CITY, ST ZIP

ATTENTION ALLTEL CUSTOMERS: IMPORTANT BILLING INFORMATION

Dear <FIRST NAME LAST NAME>.

As you may know, Alltel is separating its wireless and landline businesses. Alltel Wireless—owner and operator of America's Largest Network—will remain a wireless company and will continue to offer its full suite of voice and data products. At the same time, the landline business is joining with VALOR Telecom to create Windstream Communications—the largest phone, broadband and digital TV services company focused on serving rural America.

If you currently receive one bill for both your wireless and landline services, upon the completion of this transition, you will receive one Alltel bill for wireless services and one Windstream bill for landline services. Wireless services include your wireless voice and data features. Landline services may include home phone service, long distance, DISH Network, Broadband or Dial-up Internet.

It is important to note that your new Windstream bill will include the following changes:

- A new payment remittance address which will be listed on the front page of your bill
- A new account number
- Some customers may be assigned a new "Bill Date" which will be listed on the front page of the bill

Online Payments

If you currently pay for your services online, please note the following:

Alltel Wireless Services

There will be no change to your wireless bill. You may continue to pay your wireless bill as you always have.

Windstream Landline Services

- When you receive your new Windstream bill, you will be provided with a new Windstream account number.
- You will no longer be able to pay your landline bill through Alltel's online My Account service. When you receive your new Windstream bill, please visit www.windstream.com to register for Windstream's online payment service.
- If you wish to continue paying for your landline services through your personal bank, please be sure to set up electronic
 payment information for your landline services and/or notify your bank of the change to Windstream in order to receive proper
 and timely credit for payments.
- If you use automatic bank draft services through your bank to make payments, you will need to set up a new draft using the new account number associated with your landline services. If you do not use automatic bank draft services and are interested in using this service, you can sign up for Windstream's Auto Pay once you receive your first Windstream bill.
 - Auto Pay is a FREE service that allows you to automatically pay your Windstream bill from your checking account each month.
 - To sign up for Auto Pay, visit www.windstream.com or call 1-800-880-4570. You can sign up for Auto Pay or change your payment information at any time.

We apologize for any inconvenience this may cause, but rest assured, we're working to make this transition as smooth as possible. You will continue to receive high-quality products, services and customer support you can depend on. Throughout the transition, you will be updated about any changes to your account as well as new services that will soon be available.

If you have questions regarding changes to your bill, please call us at 1-800-880-4570. We appreciate your business. Thank you for being a valued customer.

Sincerely,

Alltel Communications, Inc.