

June 7, 2006

(Alltel logo)

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 merging with VALOR Telecom to create Windstream Corporation—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, you will soon begin receiving two separate bills—one bill for wireless services and one bill for landline services. Wireless services include your wireless voice and data features. Landline services may include home phone service, long distance, DISH Network or broadband. Upon the completion of this transition, you will begin receiving one Alltel bill for wireless services and one Windstream bill for landline services.

It is important to note that your new Alltel bill may include the following changes:

- A new "Bill Date" which will be listed on the front page of your bill.
- **A new payment remittance address which will also be listed on the front page of your bill.**
- **A new account number.**

If you are currently an Auto Pay customer with both wireless and landline services or pay your combined bill online at alltel.com, please note the following changes:

Alltel Wireless Services

- **When you receive your new Alltel bill, you will be provided with a new Alltel account number. In order to view and pay your Alltel bill online, you must register with your new account number at alltel.com.** You will also be able to set up Auto Pay for this new account.

Windstream Landline Services

- **When you receive your new Windstream bill, you will begin to view and pay your Windstream landline services bill online at windstream.com using your existing user ID and password established at alltel.com.** If you currently pay your bill using Auto Pay, that service will continue to work as usual for your Windstream landline services.

We apologize for any inconvenience this separation may cause, but rest assured, this billing change will have no impact on your services. You will continue to receive high-quality products, services and customer support you can depend on. We are working together to ensure network and billing systems are in place to work seamlessly for you. Throughout the transition, you will be contacted, as needed, 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.

Largest Network Claim: Based upon analysis by an independent research company in April 2006, which compared marketed coverage patterns at the time of their creation of each wireless carrier without allowance for variations due to electrical interference, customer equipment, topography & each carrier's translation & defined preferences of their own internal engineering data.
CODE 5301