TENNESSEE REGULATORY AUTHORITY

Sara Kyle, Chairman Eddie Roberson, Director Pat Miller, Director Ron Jones, Director



460 James Robertson Parkway Nashville, Tennessee 37243-0505

May 21, 2007

BellSouth Telecommunications, Inc. Attention Dennis Wagner 333 Commerce Street Suite 2101 Nashville, Tennessee 37201-3300

RE: Alltel Communications, Inc.

Docket No. 99-00149

Dear Mr. Wagner:

The Tennessee Regulatory Authority has received a request from Alltel Communications, Inc. to cancel its CCN in Tennessee, stating they have no CLEC or IXC customers in Tennessee.

Please verify that BellSouth is not providing any facilities, UNEs or resold lines to Alltel Communications, Inc. at this time.

Please respond to this request on or before May 30, 2007. If you have questions regarding this request, please contact Lisa Foust at 615-741-2904 extension 220.

Sincerely,

Darlene Standley
Utilities Division Chief

cc: Docket file