

Windstream Communications, Inc.
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Karen Higgs
Manager Tariffs



Date: July 26, 2006

Ms. Jaclyn A. Brilling
Secretary
New York State Public Service Commission
Three Empire State Plaza
Albany NY 12223-1350

Dear Ms. Brilling:

Submitted for electronic filing with the Commission is a Windstream New York, Inc. original issue General Subscriber Services Tariff, PSC No. 1, canceling and replacing the Alltel New York, Inc. General Subscriber Services Tariff, PSC No. 3.

The purpose of this filing is to change the name of the company. No other changes have been made. All regulations, services, and rates remain the same as were filed in the General Subscriber Services Tariff, PSC No. 3.

The merger of Alltel Corporation wireline and Valor was approved in Case No. 05-C-1631. Also, a copy of the Secretary of State letter showing the name of Alltel New York, Inc. changed to Windstream New York, Inc. is attached.

The company requests that this filing become effective on August 26, 2006. If you have any questions regarding this filing, please call me at (501) 748-6655.

Sincerely,

Karen Higgs

Attachment