

BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

|                                  |   |                        |
|----------------------------------|---|------------------------|
| In the Matter of the Application | ) | Application No. C-3590 |
| of ALLTEL Nebraska, Inc.         | ) |                        |
| ("ALLTEL ILEC") of Lincoln,      | ) |                        |
| seeking to change                | ) | GRANTED                |
| its name to Windstream           | ) |                        |
| Nebraska, Inc.                   | ) | Entered: June 27, 2006 |

BY THE COMMISSION:

On May 8, 2006, an application was filed by ALLTEL Nebraska, Inc. ("ALLTEL ILEC") of Lincoln, seeking authority to change its name to Windstream Nebraska, Inc. Notice of the application was published in The Daily Record, Omaha, Nebraska, on May 15, 2006. No protests were filed; therefore, we process this application pursuant to the Commission's Rule of Modified Procedure.

O P I N I O N     A N D     F I N D I N G S

ALLTEL ILEC is a corporation existing under the laws of the state of Nebraska with its principal offices located at 1440 M Street, Lincoln, Nebraska 68508. ALLTEL ILEC owns a complete telecommunications system operating in 141 exchanges located in Southeastern Nebraska providing exchange, interexchange, toll, broadband and all other communications facilities and services which are required by its customers. ALLTEL ILEC operates pursuant to one or more certificates of public convenience and necessity issued by this commission and is subject to the jurisdiction of this Commission. ALLTEL ILEC is a wholly owned subsidiary of ALLTEL Communications Holdings of the Midwest, Inc.

In the present application, ALLTEL ILEC requests permission from the Commission to change its name to "Windstream Nebraska, Inc." in connection with its offering of telecommunications services as a common carrier in the state of Nebraska. ALLTEL ILEC has received authority from the Secretary of State to use the new name. The adoption of the new name will have no effect on the rates, terms or conditions of ALLTEL ILEC's provision of telecommunications services to its customers, or any other change in ALLTEL ILEC's business activities, which are subject to the jurisdiction of the Commission. Based on all the evidence adduced, the Commission is of the opinion the application is in the public interest and should be granted.

O R D E R

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that Application No. C-3590 be, and it is hereby, granted and the request of ALLTEL Nebraska, Inc. ("ALLTEL ILEC") to change its name to Windstream Nebraska, Inc. is approved.

IT IS FURTHER ORDERED that the applicant file an updated tariff reflecting the change in name within 30 days of the date of this order.

MADE AND ENTERED at Lincoln, Nebraska, this 27th day of June, 2006.

COMMISSIONERS CONCURRING: NEBRASKA PUBLIC SERVICE COMMISSION

Chairman

ATTEST:

Deputy Director